



*Non-public session in accordance with RSA 91-A: 3, II (d)  
to discuss property acquisition to be held at 6:15 p.m.*

City Council Meeting  
**Agenda**  
**January 12, 2015**  
City Council Chambers  
7:00 p.m.

1. Call to Order.
2. Invocation by Pastor Kevin Twombly from the Grace Capital Church
3. Pledge of Allegiance.
4. Roll Call.
5. Approval of the December 8, 2014 Minutes.
6. Resolution in recognition of the services of Sergeant Roger L. Baker. (11-31)
7. Agenda overview by the Mayor.

*- Consent Agenda Items -*

**Referral to City Administration**

8. Communication from Deb Cuddahy, Penacook Community Center, asking the City to consider selling or entering into a long term lease of a city owned parcel of land on Village Street, lot #143P-31.

**Referral to the Heritage Commission**

9. Communication from Councilor Champlin requesting that consideration be given to relocating the monument honoring General Charles A. Doyen to a location within Doyen Park.

**Items Tabled for a February 9, 2015 Public Hearing**

10. Resolution accepting and appropriating the sum of \$12,500 in grant funds from the Critical Infrastructure Protection Grant 2015 for the purpose of purchasing video surveillance equipment at the Hall Street Wastewater Plant; together with report from the General Services Director.
11. Resolution accepting and appropriating the sum of \$12,500 in grant funds from the Critical Infrastructure Protection Grant 2015 for the purpose of purchasing video surveillance equipment at the Hutchins Street Water Treatment Plant; together with report from the General Services Director.
12. Resolution authorizing the transfer and use of \$422,402.16 as allowance for abatements in the Fiscal Year 2015 General Fund Operating Budget; together with report from the Deputy City Manager – Finance.
13. Resolution accepting and appropriating the sum of \$36,186.70 from the sale of tax deeded property located at 114 Iron Works Road for management of the tax deeded property account; together with report from the Treasurer/Tax Collector.

**From the City Manager**

14. Positive Citizen Comments.

**Consent Reports**

15. Diminimus gifts and donations report from the Library Director requesting authorization to accept monetary gifts totaling \$2,982.38 as provided for under the preauthorization granted by City Council.
16. Diminimus gifts and donations report from the Human Services Director requesting authorization to accept monetary gifts totaling \$400 as provided for under the preauthorization granted by City Council.
17. Diminimus gifts and donations report from the City Manager requesting authorization to accept monetary gifts totaling approximately \$150 as provided for under the preauthorization granted by City Council.
18. Diminimus gifts and donations report from the Parks and Recreation Director requesting authorization to accept monetary gifts totaling approximately \$3,240 as provided for under the preauthorization granted by City Council.
19. Diminimus gifts and donations report from the Police Department requesting authorization to accept monetary gifts totaling approximately \$5,350.80 as provided for under the preauthorization granted by City Council.

20. Comprehensive Annual Financial Report for Fiscal Year 2014.
21. Report from the City Planner requesting the City Manager be authorized to accept the Conservation Easements located at 22 Long Pond Road and 37 Curtisville Road.
22. Report from the Transportation Policy Advisory Committee and the Traffic Operations Committee in response to a communication from Councilor Herschlag with concerns on speeds in the West Village neighborhood and a request to consider additional traffic calming methods on Wildflower Drive between Abbott Road and Woodbine Avenue and on Woodbine Avenue between Mayflower Drive and Sorrell Drive. (4-10)
23. Public Safety Board report on a referral from the City Council on a report from the Police Department. (6-11) (10-9)
24. Report from the Fire Chief on an application for funding to the Assistance to Firefighters Grant Program.
25. Report from the Deputy City Manager – Community Development recommending the City Manager be authorized to enter into an agreement with CGI Communications, Inc. to have the City participate in the “Community Showcase Video Program”.

**Consent Resolutions**

26. Resolution authorizing the City Manager to apply for and accept up to \$45,000 from the New Hampshire Department of Environmental Services for Household Hazardous Waste Collection and Special Project Grants; together with report from the General Services Director.
27. Resolution de-authorizing the amount of \$80,000 for closing costs associated with the City’s purchase of State of New Hampshire parcel MBL 111E-1-12 as no longer necessary; together with report from the Deputy City Manager – Community Development.
28. Resolution accepting and appropriating \$39,141.54 from Siena Investments, LLC for the purchase of remnant city property identified as portions of MBL 111E-1-17 and 111E-1-18 and transferring said sum to the City’s Economic Development Reserve; together with report from the Deputy City Manager – Community Development.
29. Resolution repurposing \$25,000 from completed and unexpended arena roof improvement project, CIP #64 to replace doors and door hardware at the Arena; together with report from General Services.
30. Resolution designating depositories for the City of Concord New Hampshire for the fiscal year 2015; together with report from the City Treasurer/Tax Collector.
31. Resolution relative to short term investment of excess funds.

32. Resolution adopting a cash management policy.

**Consent Communications**

33. Street closure request from Girls on the Run for a 5K Road Race to be held at Memorial Field on Sunday, June 7, 2015.
34. Street closure request form Concord Food Co-op for their annual Spring Into Healthy Living event to be held on Saturday May 16, 2015.
35. Street closure request for the 1883 Black Ice Pond Hockey Championship to begin on January 22, 2015.

**Appointments**

36. City Manager's proposed reappointments to the Conservation Commission.  
*James Owers, Kristine Tardiff, Tracey Boisvert and Pamela Hunt*
37. Mayor Bouley's proposed appointments to the Energy and Environment Committee.  
*Maura Adams, Randy Bryan, Jonathan Gregory, Roger Hawk, Charles Willing, Kate Epson and Jennifer Galbraith*
38. Mayor Bouley's proposed reappointments to the Golf Course Advisory Committee.  
*Chris Mulleavey and Jim Marshall*
39. Mayor Bouley's proposed reappointment to the Recreation and Parks Advisory Committee.  
*Mary Miller*
40. Mayor Bouley's proposed appointment to the Upper Merrimack River Local Advisory Committee.  
*Gary S. Lemay*

**From the Mayor**

41. Communication from the Mayor regarding the City Manager's Annual Performance evaluation.

***\*\*End of Consent Agenda\*\****

**42. January 12, 2015 Public Hearings**

- A. Resolution accepting and appropriating the sum of \$22,176 from the New Hampshire Charitable Foundation for management and maintenance of municipal property; together with report from the Deputy City Manager – Finance. (12-11)



- B. Resolution authorizing the City Manager to enter into a Development Agreement Amendment #5 with Capital Commons L.L.C.; together with a report from the Director of Redevelopment, Downtown Services, and Special Projects. (12-12)
- C. Resolution accepting and appropriating \$17,500 in donations from Main Street Property Owners for the design of a sidewalk snowmelt system on Main Street in conjunction with the Downtown Complete Streets Improvement Project, CIP #460; together with report from the City Engineer. (12-13)
- D. Public hearing on way finding signage designs and lighting designs in conjunction with the Downtown Complete Streets Improvement Project (CIP #460). (12-32)

**January 12, 2015 Public Hearing Action**

- 43. Resolution accepting and appropriating the sum of \$22,176 from the New Hampshire Charitable Foundation for management and maintenance of municipal property; together with report from the Deputy City Manager – Finance. (12-11)
- 44. Resolution authorizing the City Manager to enter into a Development Agreement Amendment #5 with Capital Commons L.L.C.; together with a report from the Director of Redevelopment, Downtown Services, and Special Projects. (12-12)
- 45. Resolution accepting and appropriating \$17,500 in donations from Main Street Property Owners for the design of a sidewalk snowmelt system on Main Street in conjunction with the Downtown Complete Streets Improvement Project, CIP #460; together with report from the City Engineer. (12-13)
- 46. Public hearing on way finding signage designs and lighting designs in conjunction with the Downtown Complete Streets Improvement Project (CIP #460). (12-32)

**Appointments by the Mayor**

**Reports**

**New Business**

**Unfinished Business**

- 47. Resolution amending the official map so as to establish the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue; together with report from the Assistant City Planner. (1-16) (2-33I; 2-42) (3-39) (4-37) (5-58) (6-53) (7-40) (8-65) (9-37) (10-36) (11-40) (12-37)(1-42) (2-56) (3-45) (4-18) (5-45) (6-42) (7-38) (8-26) (9-42) (10-41) (11-41) (12-33) *(Action on this item tabled following a February 2013 public hearing)*

48. Ordinance amending the Code of Ordinances, Title III, Building and Housing Codes; Chapter 27, Housing Maintenance and Occupancy Code; Article 27-1, Housing Maintenance and Occupancy Code, Section 27-1-5, Amendments to the International Property Maintenance Code/2009; together with report from Code Administration. (8-14)(9-26C; 9-29) (10-37) (11-41) (12-38) (1-43) (2-57) (3-46) (4-49) (5-46) (6-43) (7-39) (8-27) (9-43) (10-42) (11-42) (12-34) (*Action on this item was tabled after a public hearing was held on September 9, 2013.*)

**Comments, Requests by Mayor, City Councilors**

**Comments, Requests by the City Manager**

**Consideration of Suspense Items**

**Adjournment**

**Information**

- 1 Inf 1      September 8, 2014 and December 15, 2014 Public Safety Board Meeting Minutes.
- 1 Inf 2      November 20, 2014 Transportation Policy Advisory Committee Meeting Minutes.
- 1 Inf 3      December 1, 2014 Concord Public Library Board of Trustees Meeting Minutes.
- 1 Inf 4      December 16, 2014 Traffic Operations Committee Meeting Minutes.
- 1 Inf 5      December 18, 2014 Fiscal Policy Advisory Committee Meeting Minutes.
- 1 Inf 6      2014 Tax rate and property assessment report from the Deputy City Manager – Finance and the Director of Real Estate Assessments.
- 1 Inf 7      Communications from the University of New Hampshire notifying City Council that Chad Jaquith has achieved the status of Senior Roads Scholar and Glenn Vallee has achieved the status of Roads Scholar One.
- 1 Inf 8      District Two Executive Council Report.



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***Non-public sessions in accordance with RSA 91-A: 3, II (d)  
to discuss property acquisition to be held at 6:00 p.m.***

City Council Meeting  
Draft Minutes  
December 8, 2014  
City Council Chambers  
7:00 p.m.

1. The Mayor called the meeting to order at 7:00 p.m.
2. Invocation by Susan Brewer, Baha'i Faith Community
3. Pledge of Allegiance.
4. Roll Call. Mayor Bouley, Councilors Champlin, Coen, Grady Sexton, Herschlag, Keach, Matson, McClure, Nyhan, St. Hilaire, Shurtleff, Todd and Werner were present. Councilors Bennett and Bouchard were excused.
5. Approval of the November 10, 2014 Meeting Minutes.

**Action:** Councilor Grady Sexton moved approval of the November 10, 2014 meeting minutes. The motion was duly seconded and passed with no dissenting votes.

6. Mayor Bouley presented a resolution proclaiming December 2014 as Capital Region Food Program Month. (11-29)
7. Resolution in recognition of the services of Lieutenant John J. Zbehlik. (11-32)

**Action:** John J. Zbehlik was not present for the resolution presentation.

8. Councilor Shurtleff presented a resolution in recognition of the services of Lieutenant Michael McGuire. (11-33)
9. Black Ice Hockey presentation.

**Action:** Parks & Recreation Director David Gill noted that this is the fifth year for the tournament which occurs from January 23<sup>rd</sup> through 25<sup>th</sup>.

Chris Brown indicated that he feels that this event has gone much further than anyone thought it would; the event has over 90 teams with 30 teams on the waiting list. He stated that, over the years, Black Ice Hockey has donated close \$50,000 to the city for the skate

house project as well as close to \$20,000 for other recreation based projects. They look forward to continuing to work with the city.

Mayor Bouley noted that this is a great event for the whole city and thanked Mr. Brown and the entire organization at NH Distributors for what they have done.

Councilor Coen inquired whether Mr. Brown had anyone working/helping with the organization of this event. Mr. Brown responded that there is a Board of Directors for the Black Ice Hockey Association.

10. Agenda overview by the Mayor.

*- Consent Agenda Items -*

**Action:** Councilor St. Hilaire moved approval of the consent agenda. The motion was duly seconded and passed with no dissenting votes.

**Items Tabled for January 12, 2015 Public Hearings**

11. Resolution accepting and appropriating the sum of \$22,176 from the New Hampshire Charitable Foundation for management and maintenance of municipal property; together with report from the Deputy City Manager – Finance.
12. Resolution authorizing the City Manager to enter into a Development Agreement Amendment #5 with Capital Commons L.L.C.; together with a report from the Director of Redevelopment, Downtown Services, and Special Projects.
13. Resolution accepting and appropriating \$17,500 in donations from Main Street Property Owners for the design of a sidewalk snowmelt system on Main Street in conjunction with the Downtown Complete Streets Improvement Project, CIP #460; together with report from the City Engineer.

**From the City Manager**

14. Positive Citizen Comments.

**Consent Reports**

15. Diminimus gifts and donations report from the Library Director requesting authorization to accept monetary gifts totaling \$1,765.39 as provided for under the preauthorization granted by City Council.
16. Diminimus gifts and donations report from the Police Department requesting authorization to accept monetary gifts totaling \$2,000 as provided for under the preauthorization granted by City Council.

17. Diminimus gifts and donations report from the Parks & Recreation Department requesting authorization to accept monetary gifts totaling \$8,250 as provided for under the preauthorization granted by City Council.
18. Report from Engineering Services on interim signal hardware improvements needed at the Pleasant/Warren/Fruit Streets intersection, CIP #283.
19. Report from the Transportation Policy Advisory Committee – Public Transit Subcommittee regarding suspension of Concord Area Transit Saturday service for 2014/2015.
20. Police Department Staffing Change report from the Police Chief.

**Consent Resolutions**

21. Resolution authorizing the City Manager to issue a license to Remi's Block LLC to install balconies and related improvements within the North Main Street and Loudon Road rights-of-way, including Doyen Park; together with report from Director of Redevelopment, Downtown Services, & Special Projects.

**Consent Communications**

22. Street closure request for a New Year's Eve Block Party to be held December 31, 2014 on Pierce Street between Laurel and Thorndike Street. *(Request withdrawn)*
23. Street closure request for an Open Democracy sponsored walk to be held on Wednesday, January 21, 2015. *(Request withdrawn)*

**Appointments**

**From the Mayor**

***\*\*End of Consent Agenda\*\****

**24. December 8, 2014 Public Hearings**

- A. Resolution authorizing the issuance of up to \$15,000,000 in Refunding Bonds; together with report from the City Treasurer. (11-11)

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- B. Resolution authorizing and appropriating \$750,000 as a transfer to Trust Fund Reserves; funding for this appropriation shall be entirely from FY2014 General Fund Assigned Fund Balance; together with report from the Deputy City Manager – Finance. (11-12)

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley pointed out a difference between numbers contained within the report compared to the resolution. He questioned whether the resolution was correct. Brian LeBrun, Deputy City Manager-Finance, responded that the resolution is correct; there is a typo in the report.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- C. Resolution appropriating \$45,000 from Trust Fund Reserves as a supplemental appropriation to the City's General Fund for the purposes of equipment repair and education and training, funding for these purposes shall be entirely from Trust Fund Reserve Accounts. (11-13)

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- D. Resolution appropriating the sum of \$34,030 for Consultation Services for the Solar Power Photovoltaic Project, fifty percent funded by the General Fund and fifty percent funded by the Sewer Fund; together with report from the Deputy City Manager – Finance. (11-14) (*Communication from Councilor Werner submitted*)

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing.

**Public Testimony**

Roger Hawk, Energy & Environment Committee member, explained that there are two pieces to this: 1) funding a consultant to look at a small solar which is under 100 kw of output; 2) to look at between 100 kw to 1 mw. He feels that the city needs to come up with independent power sources that are locally generated and managed. He stated that supply and the certainty of cost are the two major factors that play into this. From the Energy Committee's standpoint, the other big factor is the climate change issue that this will assist considerably with. Mr. Hawk explained that they are seeking funding so that the city can hire a consultant and prepare an RFP to hire an energy developer that will be able to construct these under a suitable power purchase agreement with the city and run it for 15 to 20 years at which point the city would buy it or choose not to.

Mr. Hawk indicated that the third piece of this is something that they are going to request within next year's budget which is an additional appropriation to hire a consultant to assist the city in coming up with a 15 or 20 year game plan to get them all the way off the grid. He noted that they don't know whether this is feasible or not but the committee

feels that this is something that they should be doing to recommend to the Council so that they can think about this for the longer term and decide whether this is the right decision for the city to pursue. The committee feels that this is very important, given the availability of energy and the dwindling supply of fossil fuels, to protect their options for the future. He explained that there are federal tax credits that are expiring at the end of 2016 and feels that they should be moving now. He further explained that the Public Utilities Commission, just this year, has put more money into grants to enable solar and wind projects.

Chuck Willing, Energy & Environment Committee member, explained that the idea is establishing cost certainty on electricity for the city; allowing the city to take significant steps towards sustainability and being the leader in the field of sustainability; and to do it while these governmental benefits, including tax credits, are available.

Tim Sink, Greater Concord Chamber of Commerce, spoke in favor of the proposed resolution. He indicated that the Chamber executive committee had a conversation about this in which there was unanimous support. He noted that it seems like the timing is right and that this is an opportunity to look at something that may be a good investment for the city long term.

Sally Hatch, Concord resident, spoke in strong support of this project. She feels that investigating the feasibility of a renewable energy source is an excellent idea and hopes that it paves the way for more projects of this sort.

There being no further public testimony, the Mayor closed the hearing.

- E. Ordinance amending the Code of Ordinances, Title V, Administrative Code; Chapter 35, Classification and Compensation Plan, Schedule D of Article 35-2, Class Specification Index, by adding the Classification of Painter; together with report from the General Services Director. (11-15)

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- F. Resolution determining the proposed project has a Public Benefit and approving an application by Remi's Block LLC for a RSA 79-E Community Revitalization Tax Relief Incentive for the renovation of the former Vegas Block located at 148-158 North Main Street, Concord; together with report from the Director of Redevelopment, Downtown Services, and Special Projects. (11-16) *(Supplemental report submitted)*

**Action:** Matt Walsh, Director of Redevelopment, Downtown Services, and Special Projects provided an overview.

Referencing the resolution, Mayor Bouley pointed out that it reads up to five years. He inquired as to the specific recommendation of the Administration. Mr. Walsh responded that their recommendation is five year pointing out that it indicates so within item number two of the "Now Therefore Be It Resolved" section of the resolution.

Mayor Bouley pointed out that there are two reports for this resolution: one dated October 29<sup>th</sup> and one dated December 1<sup>st</sup>. He inquired as to which report they should be going by. Mr. Walsh responded that they should go by the more recent report.

Referencing the covenant to have the units be market rate, Councilor McClure questioned whether this is permanent. Mr. Walsh replied that it is not; it would expire after the ten year period. The statute allows the city to get a covenant from the property owner; the covenant would run with the land but the statute currently only allows for it to be twice the duration of the tax relief benefit given. He stated that, if the Council approves the five years, the covenant would run for ten years explaining that the property owner would be obligated to maintain apartments in that building which are market rate. He noted that the Council could ask the developer for a longer term or permanent deed restriction on the property but, at this point, they have only discussed the ten year duration of the covenant.

Mayor Bouley opened the public hearing.

#### **Public Testimony**

Joseph Haas inquired if the relief was zero percent or would there be a small amount of tax paid during those five years. Mayor Bouley responded that the owner would still have to pay taxes during that period but it would be frozen at what it is now. Mr. Haas noted his support to reduce the tax bill.

There being no further public testimony, the Mayor closed the hearing.

- G. Ordinance amending the Code of Ordinances, Title IV, Zoning Code, Chapter 28, Zoning Ordinance, Article 28-6, Sign Regulations, Section 28-6-7, Signs Prohibited Under this Ordinance; together with a report from the Zoning Administrator. (2-16) (3-35E; 3-39) (4-51)(5-48) (6-45) (7-41) (8-29) (9-45) (10-44) (11-44) *(March 10, 2014 public hearing opened and recessed at the request of the Deputy City Manager – Development until such time as the Planning Board has had to finalize their review) (Report from the Deputy City Manager – Development; together with proposed ordinance submitted in July 2014).*

**Action:** City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing.



### **Public Testimony**

Attorney F.X. Bruton, Bruton & Berube, indicated that he represents Cumberland Farms explaining that they are currently before the Zoning Board of Adjustment requesting a variance with respect to allowing mechanical scrolling signs to exist. He noted that this sparked an informal request of the Zoning Board to have staff approach this Council with respect to a proposed zoning ordinance that would potentially allow mechanical scrolling signs. He explained that a mechanical scrolling sign is one that would have an alpha/numeric factor to it and would roll to a point. He stated that employees currently have to go out with a large pole and put up a change of numbers on the sign, fighting the elements and snowbanks at least once a day. Attorney Bruton explained that this would not be an electronic message board; it is not something that flashes, moves or changes on a regular basis. He noted that the sign they are requesting is something that rolls to a position once a day in a very quiet way.

Attorney Bruton indicated that, in May 2014, the Planning Board took a vote to recommend that the ordinance be amended to allow for mechanical scrolling signs. He noted that the issue at the meeting was to direct staff to prepare an ordinance that would reflect mechanical scrolling signs are permitted but limited to once a day and limited in size so there is not potential for some large use of this type of provision. At a meeting in June 2014, there was a Planning Board discussion with respect to the issues of the size and when called to a vote, the motion passed to prohibit mechanical scrolling signs. He asked that Council look at the Planning Board minutes and report. He presented a copy of the June 2014 report to the Council. He added that he doesn't want Council to have the impression that the Planning Board simply voted not to do this because, in the context of a separately constituted board, they actually did approve mechanical scrolling signs for safety reasons. He feels that Council should consider this when considering whether or not to allow the ordinance to exist and permit mechanical scrolling signs.

Connors Longe-Deyo, Cumberland Farms Manager at 47 Fisherville Road, indicated that he was present to point out the safety features with their current signs. He explained that the most difficult issue with the current sign they have is that the snow builds up underneath the sign making it very dangerous for himself and his team members to go out to change the gas price signs. He pointed out that they do change them once a day and if they had a scrolling sign it would alleviate a lot of the stress and they wouldn't have to climb a mound of ice to change the current signs. He also pointed out that it can be a noise issue for his neighbors because they sometimes have to bang on the sign to get the numbers down.

Attorney Bruton concluded that they are not looking for electronic message boards or to change anything in a dramatic fashion; they are looking to have a scrolling sign so that someone from inside the store can make the change with no negative aspects. He feels that a lot of people on the Planning Board, in May, agreed with them and thus voted to recommend that mechanical scrolling signs be allowed. He stated that they were

surprised that there was a different vote within the next month. He asked that Council consider it in that context.

Referencing the report, Councilor Coen indicated that he cannot find where the signs were recommended. He noted that the report is from city staff to the Planning Board for their approval or disapproval; it doesn't contain anything that says that the Planning Board is in favor.

Attorney Bruton read from the May 2014 Planning Board minutes: "Chair Drypolcher called for a vote of who supports the once a day mechanical scrolling sign; the vote is 5 in favor and 3 against. Chair Drypolcher requested that staff write an update for City Council after defining a message board, establish the standard allowable size; in relation to percentage and maximum allowable square footage and define the once per day preferred allowance which can be manual or mechanical."

There being no further public testimony, the Mayor closed the hearing.

#### **December 8, 2014 Public Hearing Action**

25. Resolution authorizing the issuance of up to \$15,000,000 in Refunding Bonds; together with report from the City Treasurer. (11-11)

**Action:** Councilor Nyhan moved approval. The motion was duly seconded and passed, 13 to 0, with the required 2/3<sup>rd</sup> vote with Mayor Bouley, Councilors Champlin, Coen, Grady Sexton, Herschlag, Keach, Matson, McClure, Nyhan, St. Hilaire, Shurtleff, Todd and Werner voting yes.

26. Resolution authorizing and appropriating \$750,000 as a transfer to Trust Fund Reserves; funding for this appropriation shall be entirely from FY2014 General Fund Assigned Fund Balance; together with report from the Deputy City Manager – Finance. (11-12)

**Action:** Councilor Nyhan moved approval. The motion was duly seconded.

City Manager Tom Aspell asked that, based upon questions that came up during discussion, Mr. LeBrun come forward for clarification.

Mr. LeBrun, Deputy City Manager-Finance, stated that he misspoke earlier during the discussion and that it is the report that is correct; the resolution should actually reflect the highway paving fund at \$580,000 and the building improvements at \$60,000.

Councilor Nyhan stated that his motion should include the figures as: highway paving at \$580,000, equipment at \$110,000 and building improvements at \$60,000 for a total of \$750,000. Councilor St. Hilaire stated that was what he understood when he seconded the motion.

The motion to approve passed with no dissenting votes; receiving the required 2/3<sup>rd</sup> vote.

27. Resolution appropriating \$45,000 from Trust Fund Reserves as a supplemental appropriation to the City's General Fund for the purposes of equipment repair and education and training, funding for these purposes shall be entirely from Trust Fund Reserve Accounts. (11-13)

**Action:** Councilor Nyhan moved approval. The motion was duly seconded passed with no dissenting votes; receiving the required 2/3<sup>rd</sup> vote.

28. Resolution appropriating the sum of \$34,030 for Consultation Services for the Solar Power Photovoltaic Project, fifty percent funded by the General Fund and fifty percent funded by the Sewer Fund; together with report from the Deputy City Manager – Finance. (11-14) *(Communication from Councilor Werner submitted)*

**Action:** Councilor Nyhan moved approval. The motion was duly seconded.

Councilor Nyhan inquired if this initial assessment is going to project the capital cost of moving ahead with the project and what the projected cost savings is if they continue with that project. Mr. Aspell responded that they would look at the capital costs, how to properly finance those, look at grant funding sources, look at doing a financial pro forma, and look at what the return of investment is in moving forward with this particularly as it relates to the general fund and the sewer fund.

The motion to approve passed with no dissenting votes; receiving the required 2/3<sup>rd</sup> vote.

29. Ordinance amending the Code of Ordinances, Title V, Administrative Code; Chapter 35, Classification and Compensation Plan, Schedule D of Article 35-2, Class Specification Index, by adding the Classification of Painter; together with report from the General Services Director. (11-15)

**Action:** Councilor Nyhan moved approval. The motion was duly seconded and passed with no dissenting votes.

30. Resolution determining the proposed project has a Public Benefit and approving an application by Remi's Block LLC for a RSA 79-E Community Revitalization Tax Relief Incentive for the renovation of the former Vegas Block located at 148-158 North Main Street, Concord; together with report from the Director of Redevelopment, Downtown Services, and Special Projects. (11-16) *(Supplemental report submitted)*

**Action:** Councilor Nyhan moved approval. The motion was duly seconded.

Councilor Herschlag commended staff on drafting an agreement that has provided financial incentives that will provide the Remi's Block LLC with the opportunity to successfully complete this project while at the same time ensuring that the project is of economic benefit to the community.

Councilor McClure noted that she feels that this is a great project but would like to suggest that they put in the covenant that the market rate housing be a permanent covenant with the realization that if things change in the future they can come back to the Council and make a change. She feels that it would benefit the city to ensure that they have market rate housing downtown for the long term.

Councilor Shurtleff thanked Remi for doing what he is doing because it's long needed and is a great improvement.

Mayor Bouley inquired what would happen if Councilor McClure made a motion to make the covenant on the market housing permanent; would this be something that needs to be renegotiated with the owner or is this something that can be done unilaterally. Mr. Aspell responded that Council could unilaterally do this but whether or not it's acceptable to the owner and moving forward with their project is another matter. His understanding is that they have a relatively tight timeframe and doesn't know if a month would work for them.

Attorney Mike Moyers, Cleveland, Waters and Bass, stated that the owner believes that the market is perfect for market rate apartments which is why it's being designed in the fashion it is. He stated that the owner does not want to accept a permanent classification because it's hard to predict what's going to happen in the future. He stated that this would be negatively viewed by the owner.

Councilor McClure noted that this is a helpful answer but pointed out that the staff report had suggested this so it gave her cause to think that this is something that they should seriously consider which is why she brought it up.

City Manager Aspell indicated that this is something that Council should seriously consider because one of the things that has come up is the low amount of market rate housing in the downtown. The question for him is if the project is done well and its market rate and it's successful, more than likely it will stay market rate going into the future. He feels that this is something that Council should discuss before making a deal that would grant a benefit of over \$300,000; they should think of what's best for the community. This is one of those items they should consider and whether or not they want to include or not.

Councilor St. Hilaire noted that he believes that the statute allows the city to go twice the amount of time, up to ten years in this case, and anything else would be voluntary for the party/applicant. He pointed out that the question is what happens when the owner sells it twenty years from now. What if it's a different Council and somebody wants to put a hotel or high class housing -- there would then be a covenant that restricts further development that may help the downtown even more than this project. He stated that is why he would hesitate to put on a restriction that can't be undone; it's hard to undo a covenant that's put on a deed. He further stated that just because the Council wants it doesn't mean that the applicant wants it.

Mr. Aspell indicated that there is a whole series of perspectives on how to look at how this could develop. He feels that it works in both sides of the equation – it could be an advantage or a disadvantage; only the developer can make a decision because this is a financial covenant that would go on forever.

Councilor Coen stated that he is not comfortable with extending that covenant. He noted that he feels that this is a significant building downtown to be rehabbed and put into market rate housing. He feels that the proposal is reasonable and he supports the proposal and the ten year covenant that is before the Council this evening.

The motion to approve passed with no dissenting votes.

31. Ordinance amending the Code of Ordinances, Title IV, Zoning Code, Chapter 28, Zoning Ordinance, Article 28-6, Sign Regulations, Section 28-6-7, Signs Prohibited Under this Ordinance; together with a report from the Zoning Administrator. (2-16) (3-35E; 3-39) (4-51)(5-48) (6-45) (7-41) (8-29) (9-45) (10-44) (11-44) *(March 10, 2014 public hearing opened and recessed at the request of the Deputy City Manager – Development until such time as the Planning Board has had to finalize their review) (Report from the Deputy City Manager – Development; together with proposed ordinance submitted in July 2014).*

**Action:** Councilor St. Hilaire moved approval. The motion was duly seconded and passed with two dissenting votes.

### **Appointments by the Mayor**

### **Reports**

32. Presentation of way finding signage designs and lighting designs in conjunction with the Downtown Complete Streets Improvement Project (CIP460). *(Not previously distributed)*

**Action:** City Engineer Ed Roberge introduced John Bosio from Merje and Carrie Hawley and Robyn Goldstein from Horton Lees Brogden Lighting Design.

John Bosio, Merje, stated that when they look at the wayfinding project it's much more than just running around putting up signs, it's about affecting the experience people have when they come into Concord; a consistent welcoming image by reducing sign clutter and presenting things in a comprehensive manner. He stated that, when looking at signage that is currently out there, those signs come down and they put up a more consistent system. They are not adding to elements that are currently out there, they are trying to organize and make it more consistent. He noted that they are concentrating on the downtown areas as part of a complete streets project but it is certainly the opportunity into which it could spread beyond just downtown. Mr. Bosio highlighted different sign types such as directing to downtown, arriving to downtown (a gateway element), directing to public parking and naming the lot based on where it is located, banners that can celebrate Concord, pedestrian directional signs,

kiosks and vehicular signs. He highlighted sign options and examples within a powerpoint presentation. Printed presentation on file in the City Clerk's Office.

Mr. Roberge pointed out that a three sided kiosk would potentially have mapping and then some sort of historical element or message depending upon where the kiosk is located. He noted that there is another task in terms of developing content for these types of boards which they will be working on once they get through the design.

Councilor Champlin noted that one of the key components of the complete streets project is accessibility and inquired whether there are any adaptations for people who are wheelchair bound being able to view signage. Mr. Bosio responded that there is certainly ADA requirements in terms of placement and contrast of the signage. Councilor Champlin asked if the assumption is that if someone is at a lower level, they would be able to read the signage. Mr. Bosio responded yes.

Councilor Coen asked that when Mr. Bosio reviews the current signage today, does he find it adequate, inadequate, mismatched or typical. Mr. Bosio responded that there are parking signs and a handful of wayfinding signs to some of the destinations that are currently out there but it's just that those signs don't talk to each other; they are all put up independently so not only is the work not consistent but it's also the messaging.

Carrie Hawley, Horton Lees Brogden Lighting Design, stated that they started with "what is special about Concord specifically" and noted that Concord has a lot of landmarks along Main Street which they were able to identify. They also wanted to create an overall visual fabric and open up the space to almost feel like an outdoor room; the reason behind this is to draw visitors to come downtown extending the experience of Concord from just a daytime city to more of a nighttime city. She presented images of lighting in other cities and also lighting examples/options for the downtown area through a powerpoint presentation. Images of options and examples were included for various buildings and squares, temporary lighting for special events such as Christmas and Fourth of July, and views from the highway. She concluded by pointing out that they have listed a program summary within the powerpoint printout which goes through their recommendations from pathways running throughout to each individual space. A copy of the presentation is on file in the City Clerk's Office.

Mr. Roberge stated that there is a number of ways that the Council can go with this and what they essentially need, from the project perspective, is to try to select a wayfinding theme or a direction for them to advance to final design. He indicated that it's the same thing with the lighting, to find out if Council endorses the recommended program that HLB just outlined.

Mayor Bouley indicated that it's his intention to ask the Council to have the Council set both of these presentations for a public hearing in January in which they could solicit input from the public and, following the hearing, give staff the direction that they are seeking in terms of the theme for the signage and direction for the lighting.

Councilor Herschlag asked if Council would have the opportunity to see examples of some of the designs for parking signs and what it would look like on the streetscape from the facades of the current buildings. Mr. Bosio responded that they are waiting to get the design and intent from the Council in which they would then apply this.

Councilor Herschlag asked whether they could see some examples of some of the murals and background images as opposed to the city seal on the signs; such as architectural images or the Concord Coach. Mr. Bosio replied that if that is the direction that is chosen they would go through a more distinct research for the images going to be used.

Councilor Champlin noted that the presenters have provided them with everything that he hoped that they would.

In terms of the uplighting, Councilor Grady Sexton inquired whether any of this lighting would be disruptive to the downtown residents. Ms. Hawley responded no explaining that façade uplighting, being right up against the building as opposed to floodlighting, will simply pick up the vertical architectural features without going into windows.

Councilor Grady Sexton asked if there is any evidence that shows that lighting in a city is a deterrent to crime. Ms. Hawley responded that there has been a lot of research, particularly out of the UK, on this topic. She indicated yes there is a correlation. She pointed out that it's not just about putting quantity of light but it really is lighting quality. She stated that it's really important to make sure that people feel safe so that they feel comfortable walking to spaces.

Referencing costs, Councilor Coen questioned whether there will be a menu of some of the options and their costs for both the lighting and the signage. He inquired whether it's been seen in the past where there's a public/private venture in which an owner of a building would be interested in participating in the costs of these items. Mr. Roberge indicated that this has been discussed noting that this is a great opportunity for some sort of structured public/private partnership to look at the strategies. He noted that working together to create a vibrant downtown is in everyone's best interest.

Councilor Keach pointed out that there may need to be some ordinance changes to go along with these items.

Councilor Nyhan, with regard to the signage package, inquired whether there was one theme that seemed to present itself more prominently than the others. Mr. Bosio responded no and noted that being the capital came up. If he had to give a lead to one of the themes, he would say being the capital was probably the lead out of all of them.

Councilor Nyhan stated that Concord means a lot of things to people that live here and he has always wondered what the people who live outside of Concord see Concord as; is it being the capital, the history of the city, or the architecture. He inquired as to the experiences in other cities that have taken on such a project. Mr. Bosio replied that it's going into the streetscape

project so they have to make sure that it fits into this. He stated that it's okay to have a theme but it's got to be balanced at the right level. Councilor Nyhan asked whether there is an opportunity to blend elements from each of the packages. Mr. Bosio responded yes.

Councilor St. Hilaire noted that he likes the lighting but also likes to look at the night sky. He indicated that he is concerned with a lot of light pollution and inquired whether this is something that they are conscious of when looking at the lighting. Ms. Hawley responded that she feels that Main Street is the one place where there is such activity happening that it's less about the sky. She pointed out that there are opportunities such as the State House Plaza, Bicentennial Square and Eagle Square in which there is the moment and opportunity to be in the city and be able to look up and experience the sky. She stated that it would be interesting to provide the dual experience.

Councilor McClure questioned whether they have had experiences in other cities where the private sector has helped pay and, if so, how has this worked and what form has it taken. She stated that the reason she is asking this is that it strikes her that if everybody doesn't do it then there will be a hodgepodge lighting effect. Ms. Hawley replied that they don't have a specific experience of cost sharing. She feels that it would massively incentivize people because they may take an interest if someone else is doing it.

Councilor Herschlag asked if the Council could also be provided an understanding of the operational and maintenance costs for the lighting. Ms. Hawley responded that some would be city and some would be private. If it's on a façade, someone would have to tie this into their own electrical. She stated that they could provide that information as a guideline to potential owners for the January meeting.

Referencing uplighting and light pollution, Councilor Herschlag inquired if there was a way to having lateral or downlighting as opposed to uplighting. Ms. Hawley responded that the uplighting of buildings is a subtler way and is more contained from a light pollution standpoint.

Councilor Todd encouraged people to participate and provide comments for the public hearing.

Mayor Bouley asked staff to reach out to the building owners to find out what their level of interest is in the lighting. He noted that he feels that they have to create an environment that is inviting and safe; he would not minimize the safety element.

Councilor St. Hilaire moved to set these items for a public hearing in January. The motion was duly seconded and passed with no dissenting votes.

### **New Business**



**Unfinished Business**

33. Resolution amending the official map so as to establish the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue; together with report from the Assistant City Planner. (1-16) (2-33I; 2-42) (3-39) (4-37) (5-58) (6-53) (7-40) (8-65) (9-37) (10-36) (11-40) (12-37)(1-42) (2-56) (3-45) (4-18) (5-45) (6-42) (7-38) (8-26) (9-42) (10-41) (*Action on this item tabled following a February 2013 public hearing*)

**Action:** This item remains on the table.

34. Ordinance amending the Code of Ordinances, Title III, Building and Housing Codes; Chapter 27, Housing Maintenance and Occupancy Code; Article 27-1, Housing Maintenance and Occupancy Code, Section 27-1-5, Amendments to the International Property Maintenance Code/2009; together with report from Code Administration. (8-14)(9-26C; 9-29) (10-37) (11-41) (12-38) (1-43) (2-57) (3-46) (4-49) (5-46) (6-43) (7-39) (8-27) (9-43) (10-42) (*Action on this item was tabled after a public hearing was held on September 9, 2013.*)

**Action:** This item remains on the table.

**Comments, Requests by Mayor, City Councilors**

Councilor Todd announced that the Penacook Village Association will be hosting a meeting with the discussion being "how to create a Penacook connection between the northern rail trail and the one currently in process by the Friends of the Merrimack River Greenway Trail." This will be held on Saturday, December 13<sup>th</sup>, at 9:00 a.m. at the Penacook Elementary School café.

Councilor Todd indicated that Concord 250 and the YMCA are co-sponsoring a gala benefit to be held at the Grappone Conference Center on New Year's Eve.

Councilor Nyhan recognized and thanked the Concord Dance Academy for hosting their annual holiday show this past weekend. He indicated that all the proceeds for this show goes to the Friendly Kitchen.

Councilor Herschlag noted that the annual Ski and Skate sale was once again successful.

Councilor Champlin extended his appreciation to the General Services staff for their work during the holiday due to the recent snowstorm.

Councilor McClure also extended her appreciation to the General Services staff. She recognized the Finance Department for the refunding of the bond.

Mayor Bouley thanked the General Services staff for the snowstorm cleanup. Mayor Bouley asked Concord Monitor reporter Megan Doyle if she could do a piece between now and the public hearing to generate as much discussion as possible for the Main Street lighting and

signage. Mayor Bouley recognized Ms. Doyle for being the recipient of the Rookie of the Year from the NH Press Association and for receiving third place for government reporting.

**Comments, Requests by the City Manager**

**Consideration of Suspense Items**

**Adjournment**

The time being 9:46 p.m., Councilor Keach moved to adjourn the meeting. The motion was duly seconded and passed with no dissenting votes.

*A true copy; I attest:*

*Michelle Mulholland*  
*Deputy City Clerk*

# CITY OF CONCORD

*In the year of our Lord two thousand and fourteen*

## RESOLUTION IN RECOGNITION OF THE SERVICES OF

**Sergeant Roger L. Baker**

*The City of Concord resolves as follows:*

**WHEREAS**, Sergeant Roger L. Baker has been a faithful and loyal employee of the City of Concord for over 21 years within its Police Department. Sergeant Baker began his career in 1993 as a Police Officer and served in the Patrol Division. In 2000, he transferred to the Youth Services Unit, where he served as a detective investigating youth-related crimes and cases involving abuse and neglect. Sergeant Baker was reassigned to the Drug Enforcement Unit in 2002 and served in an undercover capacity investigating drug related offenses; and

**WHEREAS**, Sergeant Roger L. Baker was promoted to the rank of Sergeant in 2003 and served as a supervisor in the Patrol Division. In 2005, he was assigned as the supervisor of the Drug Enforcement Unit where he remained assigned until his retirement on September 27, 2014; and

**WHEREAS**, Sergeant Roger L. Baker served as member of the Department's Tactical Apprehension and Containment Team for several years, and has received a number of awards to include the New Hampshire Congressional Law Enforcement Award for Dedication and Professionalism, a Commendation Bar for Meritorious Service, two Commendation Bars for Distinguished Unit Action, and a Letter of Commendation and recognition from the Attorney General's office for his part in the investigation that led to the capture and prosecution of Dwayne Thompson for First Degree Murder; and

**WHEREAS**, Sergeant Roger L. Baker was actively involved throughout his career with the Concord Police Benevolent Association and served for many years as its president; and

**WHEREAS**, Sergeant Roger L. Baker's dedication and loyalty to the Concord Police Department and City of Concord are without question; and

**WHEREAS**, Sergeant Roger Baker has provided an excellent display of loyalty, dedication and leadership qualities with the men and women that served under him; and

**WHEREAS**, Sergeant Roger L. Baker's work ethic, determination, energy and dedication have time and time again benefited the City of Concord and the Concord Police Department, whether it was his involvement in supervising patrol shifts or as Commander of the Drug Enforcement Unit.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Concord that we hereby record our sincere appreciation for the many years of service from Sergeant Roger L. Baker to the City of Concord.

**BE IT FURTHER RESOLVED** that we hereby acknowledge that the service and presence of Sergeant Roger L. Baker will truly be missed by the City Council, City Administration, Concord Police Department and the entire Concord Community, and we extend our best wishes to him and his family during his retirement.





PENACOOK  
COMMUNITY CENTER

December 29, 2014

Thomas J. Aspell, Jr., City Manager  
City of Concord  
41 Green Street  
Concord, NH 03301

Dear Mr. Aspell:

The Penacook Community Center has grown exponentially over the past 9 years and we have worked very hard at nurturing collaborations and building strategic partnerships to deliver our programs more efficiently and effectively and find ourselves in a position where we need a much larger facility to house our growing organization to better meet the needs of the community.

Over the past 3 years the PCC Board of Directors have been engaged in the due diligence process of a facilities study and community impact outcome. As you know, PCC has been actively looking for adequate space to expand our facility. Our bid for the Washington Street School was turned down leaving us with limited options for a new facility in Penacook.


We recently noticed a parcel of land on Village Street (City Lot Number 143P-31) that has been sitting in city ownership for quite some time. It appears that there are no plans for that parcel at this time and we were wondering if the city would consider a sale or long term ground lease of the city parcel at minimal or no consideration to PCC for the expansion of the PCC facility. We have a significant need for the parcel and it would ultimately maximize our capacity to better meet the needs of the community.

The advantages that the Village Street site would provide are:

- Greater accessibility for those using our services – this central location is on the bus route
- Increased capacity to address growing unmet childcare needs of working parents from the Concord/Penacook area
- Increased program capacity for all age groups will help amplify our impact in the community
- Proximity to the Penacook Elementary School and MVHS/MVMS campus, with whom we partner
- A state of the art facility would reduce our operating costs which will help us maintain our low rates for all of the services we provide
- The new facility on Village Street will make a wonderful gateway into the newly revitalized Penacook Village.

We are hopeful that you will find value in this request and forward it along to the city council for consideration.

Respectfully,

  
Deb Cuddahy,  
Executive Director

Cc: Matt Walsh



76 Community Drive, PO Box 6008 • Penacook, New Hampshire 03303  
Phone: (603) 753-9700 • Fax: (603) 753-6691 • [www.penacookcommunitycenter.org](http://www.penacookcommunitycenter.org)



**Bonenfant, Janice**

1-9

**From:** chamby@comcast.net  
**Sent:** Monday, January 05, 2015 2:31 PM  
**To:** Bonenfant, Janice  
**Cc:** Bouley, Jim; Aspell, Thomas  
**Subject:** DOYEN PARK

TEA

Hi Janet:

I'd like to ask City Council to refer to the Heritage Commission an issue regarding Doyen Park, now at the intersection of North Main and Bridge Streets, adjacent to Remi's Block (formerly the Vegas Block).

Doyen Park, intended to honor Brigadier General Charles A. Doyen, was a neighborhood park originally located on Court Street. The park was apparently taken in 1976 in order to expand the county's Superior Court building. The land was eventually used to extend the parking lot behind the court house. At that time, the Merrimack County Commissioners gave the city funds to create a replacement park in the same neighborhood. In 1990, City Council approved adding city dollars to funds pledged by the Concord Rotary Club to create a gateway park at North Main and Bridge Streets to be named Doyen Park. Minutes of the December 10, 1990, City Council meeting reflect the city's intent to move the Court Street monument honoring Gen. Doyen to the new park. However, to this day the monument remains adjacent to the courthouse parking lot, facing Court Street. The only marker currently at Doyen Park is a granite profile of New Hampshire bearing the Rotary International logo and the words "Rotary Park."

With the Complete Streets project underway, as well as renovations to Remi's Block, it seems a good time to determine why the Doyen monument was not moved to the park bearing the general's name and whether it is feasible to do so now as part of the planned Main Street work.

Gen. Doyen was a Concord native and graduate of the U.S. Naval Academy Class of 1881. After a distinguished career in the Marine Corps, he organized and commanded the 5th Marine Regiment, the first U.S. Marine unit shipped to France during World War I. In France, he took command of the 4th Brigade (5th and 6th Marine Regiments), 2nd Division, of the American Expeditionary Force. His rigorous training of the brigade is credited with its historic victory in Belleau Wood that halted Germany's June 1918 offensive. He briefly commanded the 2nd Division (becoming the first Marine officer to command a U.S. Army division), but his devoted service broke his health and he returned to the U.S. where he was commandant of the Marine base at Quantico, Virginia. He died there on October 6, 1918, during the great influenza epidemic. Gen. Doyen was posthumously presented with the Navy Distinguished Service Medal (the first ever awarded); two U.S. Navy ships have been named in his honor.

Given Gen. Doyen's distinguished service and connection to Concord (his mother continued to reside here throughout his career), the city's 250th anniversary and the centennial of World War I, I hope that the city can give consideration to more prominent display of his monument in the gateway park that apparently now bears his name.

Thanks.





# CITY OF CONCORD

---

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF TWELVE THOUSAND FIVE HUNDRED DOLLARS (\$12,500) IN GRANT FUNDS FROM THE CRITICAL INFRASTRUCTURE PROTECTION GRANT 2015 FOR THE PURPOSE OF PURCHASING VIDEO SURVEILLANCE EQUIPMENT AT THE HALL STREET WASTEWATER PLANT.

Page 1 of 2

*The City of Concord resolves as follows:*

**WHEREAS,** the City was notified in September 2014 by the NH Department of Safety in conjunction with the Federal Homeland Security Agency of the Critical Infrastructure Protection Grant Program; and

**WHEREAS,** the City Council authorized the City Manager at the October Council meeting to apply for said grant program; and

**WHEREAS,** Concord General Services was notified on December 15, 2014 that the City was awarded said grant; and

**WHEREAS,** Concord General Services intends to purchase video surveillance equipment for the Hall Street Wastewater Plant; and

**WHEREAS,** the Director has identified the need to begin work on this project; and

**WHEREAS,** this appropriation is for a purpose not included in the FY2015 adopted budget, therefore, Section 37 of the City Charter requires a two-thirds vote of the City Council.

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF TWELVE THOUSAND FIVE HUNDRED DOLLARS (\$12,500) IN GRANT FUNDS FROM THE CRITICAL INFRASTRUCTURE PROTECTION GRANT 2015 FOR THE PURPOSE OF PURCHASING VIDEO SURVEILLANCE EQUIPMENT AT THE HALL STREET WASTEWATER PLANT.

Page 2 of 2

***NOW, THEREFORE, BE IT RESOLVED*** by the City Council of the City of Concord that:

- 1) The sum of .....\$12,500  
be and is hereby appropriated as follows:

Sewer Capital Projects Fund

Professional and Technical expenses.....\$12,500

- 2) Revenue is available as follows:

Sewer Capital Projects Fund.....\$12,500

Critical Infrastructure Protection Grant

- 3) The useful life of the equipment is expected to be in excess of ten (10) years.  
4) These funds shall be expended under the direction of the City Manager.  
5) This resolution shall take effect upon its passage.



# CITY OF CONCORD

12A

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Chip Chesley, General Services Director

**DATE:** December 22, 2014

**SUBJECT:** Resolution appropriating \$12,500 from a Critical Infrastructure Grant 2015 for the purchase of video surveillance equipment for the Hall Street Waste Water Treatment Plant.

### Recommendation

Accept this report and set the attached appropriation resolution for a February 9, 2015 public hearing.

### Background

The General Services Department requests City Council approval to appropriate grant funds up to the amount of \$ 12,500 from the New Hampshire Department of Safety relative to Critical Infrastructure Protection grant funds via the Homeland Security Grant Program for the Hall Street Wastewater Facility. The funds, from the NH Department of Safety, Critical Infrastructure Protection Program, will be used to purchase video surveillance equipment for the facility to enhance these critical assets and minimize the potential for intrusions and threats.

The Hall Street wastewater treatment facility has no video surveillance equipment at this time.

### Discussion

Upon City Council's approval of the appropriation, the City will execute the grant conditions documents, accept receipt of grant funds and proceed with purchase and installation of the video equipment.

Cc: Phil Bilodeau, General Service Deputy Director



# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF TWELVE THOUSAND FIVE HUNDRED DOLLARS (\$12,500) IN GRANT FUNDS FROM THE CRITICAL INFRASTRUCTURE PROTECTION GRANT 2015 FOR THE PURPOSE OF PURCHASING VIDEO SURVEILLANCE EQUIPMENT AT THE HUTCHINS STREET WATER TREATMENT PLANT.

Page 1 of 2

*The City of Concord resolves as follows:*

**WHEREAS,** the City was notified in September 2014 by the NH Department of Safety in conjunction with the Federal Homeland Security Agency of the Critical Infrastructure Protection Grant Program; and

**WHEREAS,** the City Council authorized the City Manager at the October Council meeting to apply for said grant program; and

**WHEREAS,** Concord General Services was notified on December 15, 2014 that the City was awarded said grant; and

**WHEREAS,** Concord General Services intends to purchase video surveillance equipment for the Hutchins Street Water Treatment Plant; and

**WHEREAS,** the Director has identified the need to begin work on this project; and

**WHEREAS,** this appropriation is for a purpose not included in the FY2015 adopted budget, therefore, Section 37 of the City Charter requires a two-thirds vote of the City Council.

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF TWELVE THOUSAND FIVE HUNDRED DOLLARS (\$12,500) IN GRANT FUNDS FROM THE CRITICAL INFRASTRUCTURE PROTECTION GRANT 2015 FOR THE PURPOSE OF PURCHASING VIDEO SURVEILLANCE EQUIPMENT AT THE HUTCHINS STREET WATER TREATMENT PLANT.

Page 2 of 2

***NOW, THEREFORE, BE IT RESOLVED*** by the City Council of the City of Concord that:

- 1) The sum of .....\$12,500  
be and is hereby appropriated as follows:

Water Capital Projects Fund

Professional and Technical expenses .....\$12,500

- 2) Revenue is available as follows:

Water Capital Projects Fund .....\$12,500

Critical Infrastructure Protection Grant

- 3) The useful life of the equipment is expected to be in excess of ten (10) years.
- 4) These funds shall be expended under the direction of the City Manager.
- 5) This resolution shall take effect upon its passage.



# CITY OF CONCORD

12A

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Chip Chesley, General Services Director

**DATE:** December 22, 2014

**SUBJECT:** Resolution appropriating \$12,500 from a Critical Infrastructure Grant 2015 for the purchase of video surveillance equipment for the Hutchins Street Water Treatment Plant.

### Recommendation

Accept this report and set the attached appropriation resolution for a February 9, 2015 public hearing.

### Background

The General Services Department requests City Council approval to appropriate grant funds up to the amount of \$ 12,500 from the New Hampshire Department of Safety relative to Critical Infrastructure Protection grant funds via the Homeland Security Grant Program for the Hutchins Street Water Treatment Facility. The funds, from the NH Department of Safety, Critical Infrastructure Protection Program, will be used to purchase video surveillance equipment for the facility to enhance these critical assets and minimize the potential for intrusions and threats.

Currently the water treatment plant has a video system with two cameras put in service in 1998.

### Discussion

Upon City Council's approval of the appropriation, the City will execute the grant conditions documents, accept receipt of grant funds and proceed with purchase and installation of the video equipment.

Cc: Phil Bilodeau, General Service Deputy Director





Br 12/31/14  
1-12

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** TO AUTHORIZE THE TRANSFER AND USE OF FOUR HUNDRED TWENTY-TWO THOUSAND FOUR HUNDRED TWO DOLLARS AND SIXTEEN CENTS (\$422,402.16) AS ALLOWANCE FOR ABATEMENTS IN THE FISCAL YEAR 2015 GENERAL FUND OPERATING BUDGET.

*The City of Concord resolves as follows:*

- WHEREAS,** the City currently has approximately \$2.5 million in pending appeals for Tax Years 2013 and earlier; and
- WHEREAS,** an amount of \$422,402.16 is being recognized as revenue from the resolution of the Granite State Management Resource tax case, of which funds have been held as deferred revenue until this current resolution; and
- WHEREAS,** as of December 31, 2014, this amount will establish an allowance reserve of approximately \$1 million for tax years 2013 and prior; and
- WHEREAS,** this action does not create any direct impact on the Tax Year 2014 tax rate; and
- WHEREAS,** this appropriation is for a purpose not included in the FY2015 adopted budget, therefore Section 37 of the City Charter requires a two thirds vote of the City Council.

***NOW, THEREFORE, BE IT RESOLVED by the City Council of City of Concord that:***

1. The sum of.....\$432,402.16  
be and is hereby authorized as follows:

General Fund

Allowance for Abatements/Property.....\$432,402.16

2. Funding for this transfer is as follows:

General Fund

Unanticipated revenue .....\$432,402.16

3. Transfer of these funds shall be at the direction of the City Manager.
4. This resolution shall take effect upon its passage.



# CITY OF CONCORD

TAA

## REPORT TO MAYOR AND CITY COUNCIL

**FROM:** Brian LeBrun, Deputy City Manager – Finance  
**DATE:** December 31, 2014  
**SUBJECT:** Additional Overlay funds

### Recommendation

To approve the attached resolution authorizing the transfer of \$422,402.16 to overlay to support anticipated abatements.

### Background

The City currently has approximately \$2.5 million of pending abatements. As of December 31, 2014, the unspent Overlay balance for tax years 2013 and earlier of \$583,364.68 is not anticipated to be sufficient to support the remaining pending abatements. After adoption of the attached resolution, additional funds may need to be requested to support abatement requests before the end of fiscal year 2015.

### Discussion

The \$2.5 million pending abatements are for the tax year 2013 and prior appeals that have not been settled as of this date.

Having settled the Granite State Management Resources tax case, the remaining funds of \$422,402.16 are now available to be recognized as revenue.

cc: City Manager  
Asst. Finance Director  
Director of Real Estate Assessment

*Enian*  
*12/20/14*  
*1-13*

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF THIRTY-SIX THOUSAND ONE HUNDRED EIGHTY-SIX DOLLARS AND SEVENTY CENTS (\$36,186.70) FROM THE SALE OF TAX DEEDED PROPERTY LOCATED AT 114 IRON WORKS ROAD FOR MANAGEMENT OF THE TAX DEEDED PROPERTY ACCOUNT.

Page 1 of 2

*The City of Concord resolves as follows:*

- WHEREAS,** the property located at 114 Iron Works Road was acquired by the City by tax deed for non-payment of taxes; and
- WHEREAS,** the same property was subsequently sold for \$60,000; and
- WHEREAS,** the amount necessary to satisfy the outstanding tax lien is \$18,340.82 and closing costs are \$3,212.98; and
- WHEREAS,** the remaining proceeds of \$36,186.70 is less than the allowable expenses plus the 15% of assessed value penalty allowed by State statute to be retained by the City (total \$57,740.50); and
- WHEREAS,** these funds will be used to offset future expenses that will be incurred in the taking of subsequent tax deeded property; and
- WHEREAS,** this appropriation is for a purpose not included in the FY 2015 adopted budget, therefore, Section 37 of the City Charter requires two-thirds vote of the City Council;

***NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:***

1. The sum of .....\$36,186.70  
be and is hereby appropriated as follows:

Miscellaneous Special Revenue Fund

Finance Department Collections Office

Care and Management of Tax Deeded Property Account .....\$36,186.70

# CITY OF CONCORD

---

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF THIRTY-SIX THOUSAND ONE HUNDRED EIGHTY-SIX DOLLARS AND SEVENTY CENTS (\$36,186.70) FROM THE SALE OF TAX DEEDED PROPERTY LOCATED AT 114 IRON WORKS ROAD FOR MANAGEMENT OF THE TAX DEEDED PROPERTY ACCOUNT.

Page 2 of 2

2. Revenue for the project is available as follows:

Miscellaneous Special Revenue Fund

Sale of Tax Deeded Property.....\$36,186.70

3. Expenditure of these funds shall be under the direction of the City Manager.

4. This resolution shall take effect upon its passage.



# CITY OF CONCORD

12A

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Michael Jache, Treasurer/Tax Collector  
**DATE:** October 29, 2014  
**SUBJECT:** Proceeds from the Sale of tax deeded property

### Recommendation

Retain \$36,186.70 of the proceeds from the sale of tax deeded property at 114 Iron Works Road for the management of tax deeded property.

Sale Price	\$60,000.00
Closing Cost	-\$ 3,212.98
Taxes- Lien	-\$18,340.82
Owed to prior owner	<u>-\$ 2,259.50</u>
Balance	\$36,186.70

### Background

On May 24, 2013 the city acquired property located at 114 Iron Works Road by tax deed for non-payment of taxes and sold the property for \$60,000.00 in October 2014.

### Discussion

According to State law, the amount the city is allowed to retain is the total of all taxes, interest, and costs that were due at the time of the tax deeding, all taxes and interest that would have accrued since the deed date, any costs that were incurred by the City since acquiring the property, and a penalty of 15% of the assessed value of the property.

Property Taxes	\$ 7,370.31
Taxes-Lien	\$18,340.82
15% Penalty	\$24,330.00
Closing cost	\$ 3,212.98
Property Maintenance	\$ 2,549.89
Legal Expense	<u>\$ 1,936.50</u>
Total owed to City	\$57,740.50

As reported here, the total costs of \$57,740.50 are higher than the remaining proceeds of \$36,186.70, thereby the remaining proceeds are allowed to be retained by the City.

The account for management of tax deeded property currently has an available balance of \$59,698.09.

The city tax deeded the property at 280 North State Street, which is located across the street from the NH State Prison. The building is in disrepair and may need to be demolished at an estimated cost of \$60,000 - \$70,000.



# CITY OF CONCORD

## REPORT TO MAYOR AND THE CITY COUNCIL

**DATE:** December 31, 2014  
**FROM:** Thomas J. Aspell, Jr., City Manager  
**SUBJECT:** Citizen Comments

**Recommendation:**

Recommend City Council accept this report.

**Background:**

Attached for your information are citizen comments received during the past month.

/ss

Attachments

## Stevens, Suzanne

---

**From:** Andrus, Dan  
**Sent:** Friday, December 26, 2014 10:40 AM  
**To:** Stevens, Suzanne  
**Subject:** Positive Comment-Fire  
**Attachments:** SKMBT\_C28014122611190.pdf

Good Morning, Sue:

I was very deeply moved when I received this note from the family of SFC Richard Demers. The Fire Department did a tribute at the overpasses while the funeral procession passed through Concord. This is a tradition that has emerged in recent years to honor our fallen service members and, as this note indicates, it has great meaning for the families to know that this community shares their grief and honors their loved one's service. The note is somewhat difficult to read on this background, but this is what it says.

*Thank you for all your support on November 18, 2014 while my husband, SFC Richard Demers, was being transported to the NH Veterans Cemetery. It meant a lot to me and my family and won't be forgotten. I know my husband would have felt very honored.*

*Merry Christmas,*

*Karen Demers*

**From:** [scan@concordnh.gov](mailto:scan@concordnh.gov) [<mailto:scan@concordnh.gov>]  
**Sent:** Friday, December 26, 2014 11:20 AM  
**To:** Andrus, Dan  
**Subject:** Message from KMBT\_C280



Wishing you  
everything beautiful  
at Christmastime  
and always.

MERRY CHRISTMAS  
AND WINTER

THANK YOU FOR ALL YOUR SUPPORT  
ON NOVEMBER 23, 2011, I WAS  
SURPRISED BY YOUR GENEROUS  
CONTRIBUTION TO THE  
"MERRY CHRISTMAS AND WINTER"  
PROJECT. YOUR SUPPORT  
HAS BEEN A GREAT HELP TO  
THE PROJECT AND I AM  
VERY GRATEFUL FOR YOUR  
KINDNESS.



Scott E. Hilliard  
Sheriff

# Office of the Sheriff

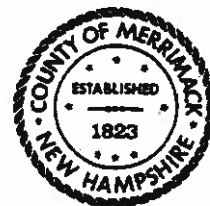
## Merrimack County

333 Daniel Webster Highway

Boscawen, NH 03303

Phone: (603) 796-6600 Fax: (603) 796-6617

shilliard@merrimacksheriff.net



"Working Together for  
A Safer Community"

December 1, 2014

Concord Police Department  
Chief Osgood  
35 Green St.  
Concord, NH 03301

**COPY**

Dear Chief Osgood, *[Signature]*

I would like to thank your department and particularly your communications staff for assisting Merrimack County Communications during the winter storm on November 26th.

As you may know, the generator operating the Oak Hill tower and state microwave failed to turn on when the power went out. A number of agencies lost communications during that time including Merrimack County and the State Traffic Management Center (TMC) in Concord.

While we activated our back up center, and assessed the situation, your staff broadcast to our units that the radios were down, answered our 911 calls, and assisted officers that called on your frequency, all while handling your own emergency calls for help.

Your staff was professional and proficient; they put great effort into making sure all calls were handled, all the while keeping responding units and the public safety in mind.

Please convey to your staff our thanks on behalf of the citizens of Merrimack County.

Scott E. Hilliard

*[Signature]*  
Sheriff,  
Merrimack County

Cecily McNair

*[Signature]*  
Communications Supervisor,  
Merrimack County

Just a short note to thank  
you all for the wonderful  
service you provided on 11/28  
by checking to see that our  
daughter Sheri Hatfield at  
188 Silk Farm Rd was OK  
following the storm.

I know that your department  
must have been overloaded  
with calls during this time,  
however, from our first call to  
the response call by the officer  
who checked on her, everyone was  
extremely pleasant

...straight from my heart.

Your reassurance gave  
another troubled night and day  
of worry. Once again, thank  
you so very much. Our prayers  
are with you all.

Shirley Jean Hatfield

4023 Dogwood Ct  
Frederick, PA 19435



The Friendly Kitchen seeks to provide a meal for the hungry in a warm and caring non-discriminating environment through the coordination of community volunteer resources.

November 26, 2014

Dear Chief Osgood,

Just wanted to send you a thank you for having your officers stop by and visit at The Friendly Kitchen. Their presence is not only helpful to our staff but our volunteers and guests really appreciate it. Warmly, Jenn Bardo

Your donation is tax deductible. No goods or services were provided to you by the Friendly Kitchen in connection with your contribution.

Director

**Results based on total surveys received for November 2014**

***City of Concord – City Clerk's Office***

***Customer Service Survey***

**I received services related to (circle all that apply):** (Total surveys completed: (11)

City Council

Elections

Vital Records

Dog Licensing

(1)

( )

(9)

( )

Voter Registration

UCC Filings

Other: General Information

( )

( )

(1) Marriage License

**Were you greeted promptly and friendly?**

(Worst)      1      2      3      4      5      6      7      (Best)

( )      ( )      ( )      ( )      ( )      ( )      (11)

**Was your wait for service reasonable?**

(Worst)      1      2      3      4      5      6      7      (Best)

( )      ( )      ( )      ( )      ( )      (1)      (10)

**Was the staff person knowledgeable?**

(Worst)      1      2      3      4      5      6      7      (Best)

( )      ( )      ( )      ( )      ( )      ( )      (11)

**Was your transaction complete and accurate?**

(Worst)      1      2      3      4      5      6      7      (Best)

( )      ( )      ( )      ( )      ( )      ( )      (11)

**Comments and suggestion**

"Great Job!"

"No suggestions. Went pretty fast for 3 people in line. Always used to dread coming here. Not anymore!! Good job!"

"The evening hours are very helpful! Very helpful, understanding and quick."

"Keep up the good work."

"No suggestions. Keep up the good work!"

"No suggestions, they did a wonderful job. Very friendly. Extremely helpful. Thank You"

"They could use more staff."

**City of Concord – Collections Department  
Customer Comment Cards Survey**

Results based on total comment cards received for December 2014

**I received services related (circle all that apply):** Total comment cards completed:

Motor Vehicle	Property Taxes	Utility Payments	Misc. Billing
(3)	(0)	(0)	(0)

<b>Our staff was:</b>	courteous	knowledgeable	professional
	(3)	(3)	(3)

Other: Very pleasant and informative  
Awesome

<b>Our service was:</b>	courteous	knowledgeable	professional
	(3)	(3)	(3)

Other: Outstanding

**Comments and suggestions:**

1. Far too hot in the Collections office! Stifling, in fact. You might consider saving everyone a little money and turning it down a couple of notches.
2. Pam is a rock star. She was very helpful and knowledgeable and told us exactly what we need to do and bring back to finish our registration.
3. Anja was awesome!!!



1-15

120

**City of Concord, New Hampshire**  
**CONCORD PUBLIC LIBRARY**  
45 GREEN STREET • 03301-4257

**TODD FABIAN**  
LIBRARY DIRECTOR  
603-225-8870

**TO:** Honorable Mayor and City Council  
**FROM:** Todd Fabian, Library Director  
**RE:** Authorization to Accept Monetary Gifts Totaling \$2,982.38 as  
Provided for Under the Preauthorization Granted by City Council  
**DATE:** December 29, 2014

**Recommendation**

It is recommended that City Council approve the acceptance and expenditure of the gifts to the Concord Public Library cited below for the purpose indicated:

Donor	Amount	Purpose	Project Accounting
Concord Public Library Patrons	\$242.50	Fees paid by patrons to replace lost and damaged library materials from 11/22/2014 through 12/24/2014	GRTLBLstPd 2910 2013 - 2013 and beyond
Concord Public Library Book Sale	\$1,579.88	Revenue from sale of used and donated books, audio materials and videos from 11/22/2014 through 12/24/2014	GRTLBMat 2910 Book Sale Rev - Book Sale Revenue
Concord Public Library Foundation	\$1,000.00	To purchase Furniture and accessories for the Teen Zone	GRTCPLF 2910, 2013 All CPLF Grants FY13 & beyond, Miscellaneous
David & Fredda Osman	\$50.00	To purchase Library materials in honor of Benette Pizzimenti's Birthday	GRTLBMat 2910 Library Materials Gifts, 2013 & beyond, Library Materials
Concord Writers Group	\$110.00	To purchase Library materials	GRTLBMat 2910 Library Materials Gifts, 2013 & beyond, Library Materials
<b>TOTAL</b>	<b>\$2,982.38</b>		

**Background**

1. Funds are requested to be expended under the authority established pursuant to Resolution #8120, adopted December 10, 2007.
2. The purpose of the gifts listed above is consistent with, and presents no conflict or obstacle to, the accomplishment of City Council goals, the Code of Ordinances, or the operating functions of the Concord Public Library.
3. No City match is required.
4. Funds have been received by the City of Concord, except as noted.
5. A letter of thanks on behalf of the City Council and the citizens of the City of Concord has been sent to donors listed above.

**Discussion**

Upon the City Council's approval of this report the materials indicated above will be ordered and placed in the Library's collection.

**Cc:** City Manager  
Deputy City Manager for Finance  
Controller  
City Clerk





1-16  
TAA



# CITY OF CONCORD

## REPORT TO MAYOR AND THE CITY COUNCIL

**To:** Honorable Mayor and City Council  
**From:** Jacqueline Whatmough  
**Re:** Authorization to expend the donation of \$400  
**Date:** 12/15/14

### Recommendation

It is recommended that City Council approve the acceptance and expenditure of the above cited monetary donation from Mr. Arthur Aznive and his family.

### Background

Funds are requested to be expended under the authority established pursuant to resolution number 8120 adopted December 10, 2007

The purpose of this gift, donation or grant as stated above are a condition of the grantor or benefactor and is consistent with and presents no conflict or obstacle to the accomplishment of city council goals, the code of ordinances or the operating functions of the department.

A copy of this communication has been sent to the grantor or benefactor for their information and with the thanks of the City Council and the citizens of the City of Concord.

### Discussion

Mr. Aznive and his family continue to be very generous to Concord Human Services during our Christmas program. Mr. Aznive and his brothers donate money in memory of their mother, Charlotte, to help out boys at Christmas. We very much appreciate this generosity and know that Charlotte would be very proud of her sons' kindness. This donation allows us to help boys at Christmas that have not been sponsored by anyone else. Thanks to the Aznive family, there are many smiles on these children's faces on Christmas morning.

**Cc:** City Manager  
City Clerk  
City Controller  
Arthur Aznive





Thomas J. Aspell, Jr.  
City Manager

# City of Concord, New Hampshire

**ADMINISTRATION**  
City Hall – 41 Green Street – 03301  
(603) 225-8570  
taspell@concordnh.gov

1-17  
TJA

**TO:** Honorable Mayor and City Council

**FROM:** Thomas J. Aspell, Jr., City Manager TJA

**RE:** Authorization to Accept a Gift with Value Exceeding \$150 as  
Provided for Under the Preauthorization Granted by City Council

**DATE:** December 17, 2014

## **Recommendation**

It is recommended that City Council approve the acceptance of the following gift to the City of Concord:

Donor	Item	Value
John Simonella 28 Perley Street Concord, NH 03301	Matted & framed historical picture of Boutin Street	\$150.00+

## **Background**

Long-time Concord resident John Simonella has given the City of Concord a matted and framed historical picture of Boutin Street, with a value in excess of \$150, to be displayed in a prominent location in City Hall.

A letter of thanks on behalf of the City Council and the citizens of the City of Concord has been sent to Mr. Simonella.

## **Discussion**

Upon the City Council's approval of this report the picture will be hung in City Hall.

cc: City Clerk





# CITY OF CONCORD

1-18

120

## REPORT TO MAYOR AND THE CITY COUNCIL

**TO:** Honorable Mayor and Members of the City Council

**FROM:** David Gill, Parks and Recreation Director

**RE:** Authorization to accept monetary donations in the amount of \$3,240

**DATE:** January 1, 2015

### Recommendation

It is recommended that City Council approve the acceptance and expenditure of the gifts to the City of Concord cited below for the purpose indicated:

Donor	Amount	Purpose	G/L Account
Cherly Pespisa	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Joseph and Michelle Castellucci	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Mr and Mrs Welch	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Louis Caron	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Jeffrey and Jayne Peck	20.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Quality Assurance Concord Hospital	100.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Vincent and Veronica Pierni	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
William and Anne Rice	1,000.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Albert Manning and Joan Peters	150.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
NWI Investigative Group	100.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Scott Frisoli Access Securities LLC	500.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec

Leo and Caryl Lajoie	25.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Denis Dwyer	50.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Donald and Evelyn Garvey	50.00	In memory of William Rice for new Skate house at White Park	GRTRECMISC 2910 Skate House - Rec
Families of: Bauman, LeBlanc, Pomponi, Stone, Stoffer, Codden and the Robinson's	150.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
State Street Global Advisors	750.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Josh Glyn	70.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec
Joseph and Maryellen Cantillon	25.00	In memory of William Rice for new Skate House at White Park	GRTRECMISC 2910 Skate House - Rec

### **Background**

1. The purpose of the gifts listed above is consistent with, and presents no conflict or obstacle to, the accomplishment of City Council goals, the Code of Ordinances, or the operating functions of the Parks and Recreation Department.
2. A letter of thanks on behalf of the City Council and the citizens of the City of Concord have been sent to donors listed above.

### **Discussion**

With these donations the City of Concord Parks and Recreation Department continue to raise donations for Skate House improvements at White Park.



# City of Concord, New Hampshire

## POLICE DEPARTMENT

35 Green Street • 03301-4299

(603) 225-8600

FAX (603) 225-8519

www.concordpolice.com

Bradley C. Osgood  
Chief of Police

To: Honorable Mayor and City Council  
From: Gregory S. Taylor –Deputy Chief  
Re: Authorization to accept grant funding from the NH Highway Safety Agency as provided for under the pre-authorization granted by City Council.  
Date: December 30, 2014

### Recommendation

It is recommended that City Council approve the acceptance of the below cited grants provided to the Concord Police Department by the NH Highway Safety Agency:

NH Highway Safety Grant Program	Amount	G/L Account
Concord DWI Patrols	\$5,350.80	Project to be established
<b>TOTAL</b>	<b>\$5,350.80</b>	

### Background

1. Funds are requested to be expended under the authority established pursuant to Resolution #8120, adopted December 10, 2007.
2. The grant applications for the purposes specified were approved by City Council per resolution #8802 adopted October 14, 2014.
3. The purpose of these grants as stated above is a condition of the grantor and is consistent with and presents no conflict or obstacle to the accomplishment of City Council goals, the code of ordinances, or the operating functions of the department.
4. No City match is required.
5. The New Hampshire Highway Safety Agency has accepted the authority granted by the City Council for the City Manager to enter into a grant or other agreement pursuant to the resolution cited in number one (1) above.
6. The Finance Director has approved the agreement providing for reimbursement of funds extended in advance by the City.

### Discussion

The Concord Police Department has applied for grant funding provided through the NH Highway Safety Agency to fund programs designed to improve the safety of the City's roadways. Funding has been approved for the following program: Concord City-Wide DWI Patrols. Funding provided by the NH Highway Safety Agency will reimburse overtime costs associated with this program. There is no city match for this grant. The following is a more detailed breakdown of this grant program.

Concord DWI Patrols: The Concord Police Department continues to strive to reduce the number of alcohol impaired drivers on the roadways of the City of Concord. A strong emphasis has been placed on impaired operator apprehension. The Concord Police Department has been awarded

*"Community Committed"*

this grant through the New Hampshire Highway Safety Agency to compliment the efforts already in place by the Department to combat the issue of impaired operators. This grant will allow for overtime funding for fourteen (14) extra details of six (6) hours each for one officer specifically targeting DWI Enforcement in the City between January 1 and September 15, 2015.

It is the Concord Police Department's desire to use this initiative, along with others, to make the City of Concord a safer place to live, play, and work. The Department's long term goal is to change driving habits in order to reduce motor vehicle collisions and to draw more attention to improper driving habits through the media and high patrol visibility.

Cc: City Manager  
Deputy City Manager for Finance  
City Clerk



1-20

TGA



# CITY OF CONCORD

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Katie Graff, Assistant Finance Director  
**DATE:** December 31, 2014  
**SUBJECT:** FY2014 Comprehensive Annual Financial Report

### **Recommendation**

Accept the attached Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2014.

### **Background**

Each year the City contracts for and receives an independent audit of its financial records. The resulting Comprehensive Annual Financial Report (CAFR) is made available to the City Council and the public. Scott McIntire from Melanson Heath and Company, PC presented the CAFR for the Fiscal Year Ended June 30, 2014 to the Fiscal Policy Advisory Committee (FPAC) at its December 18, 2014 regularly scheduled meeting. The Independent Auditors' Report on the City's financial statements begins on page 13 of the CAFR.

cc: City Manager  
Deputy City Manager – Finance  
City Clerk



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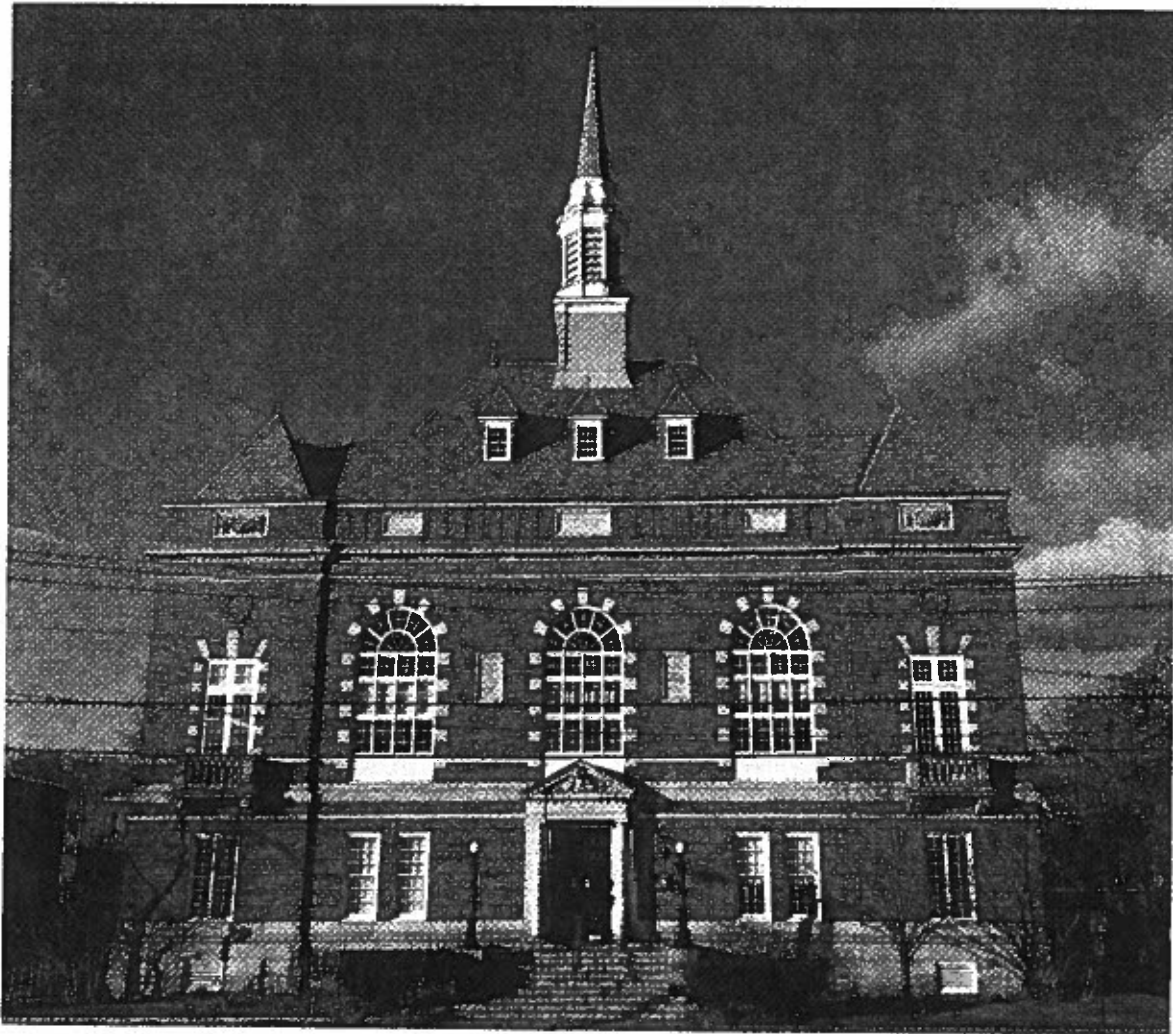
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# **CITY OF CONCORD NEW HAMPSHIRE**



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

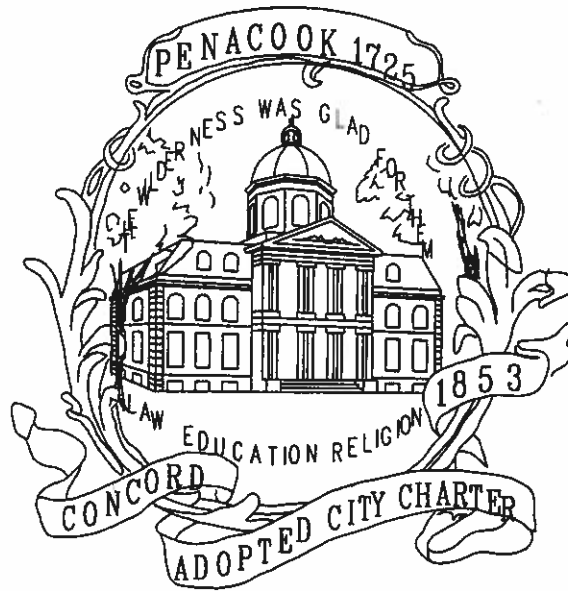
**For The Fiscal Year Ended  
June 30, 2014**



# **CITY OF CONCORD**

## **NEW HAMPSHIRE**

### **Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2014**



**Prepared by:  
The Finance Department**

**Brian G. LeBrun  
Deputy City Manager – Finance**

**Katherine A. Graff  
Assistant Finance Director**



8

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12 14



12

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# **INTRODUCTORY SECTION**





# **City of Concord, New Hampshire**

## **FINANCE DEPARTMENT**

41 GREEN STREET, CONCORD, NH 03301

(603) 225-8560

November 13, 2014

To the Honorable Mayor, Members of the City Council,  
and Citizens of the City of Concord:

The Concord Finance Department is pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Concord, New Hampshire for the Fiscal Year ending June 30, 2014.

This report is published to provide citizens, City Council, investors and other interested parties with detailed information regarding the financial position of the City. City Management is responsible for the accuracy of the data, and the completeness and fairness of this report, including all disclosures and schedules.

To the best of our knowledge and belief, the following data is accurate in all material respects and is reported in a manner designed to fairly present the City's financial position and the results of operations of the various Funds of the City. The accompanying disclosures are necessary to enable the reader to gain the maximum understanding of the City's financial activities.

### **The Report**

The CAFR is presented in three main sections: Introductory, Financial and Statistical. The Introductory Section includes the transmittal letter and the Government Finance Officers Association of the United States and Canada's Certificate of Achievement for Excellence in Financial Reporting Award.

The Financial Section contains the City's basic financial statements as required under the Governmental Accounting Standards Board's (GASB) Statement No(s). 34, and is in accordance with Generally Accepted Accounting Principles. It also includes the auditor's opinion, management's discussion and analysis (MD&A) report, notes to financial statements, combining and individual financial statements, and schedules for the City's Funds.

The MD&A report is designed to be used in conjunction with this transmittal letter and can be found after the independent auditor's report.

The Statistical Section includes financial and demographic information on a ten-year historical basis.

This CAFR does not report on the Funds of the Concord School District, Merrimack Valley School District or the County of Merrimack. These governmental units are independent of the City and do not meet established reporting entity criteria for inclusion in this report.

### **Profile of the Government**

The City of Concord is located in Merrimack County, approximately 70 miles north of Boston, Massachusetts, on the Merrimack River in South Central New Hampshire. According to the U.S. Census Bureau, the City has an estimated population of 42,419 as of July 1, 2013, a 0.65% decrease over the last official census as of April 1, 2010 number of 42,695, and occupies a land area of 64 square miles.

Concord was originally settled in 1727, incorporated in 1765, and established as the state capital in 1808. Government is by an elected 15-member council and an appointed City Manager. The City also serves as the Merrimack County seat and Federal Court seat. Two separate school districts serve the City - the Concord School District and the Merrimack Valley School District.

Policymaking and legislative authority are vested by City Charter in the 15-member Council. Under the Charter, originally adopted in 1853, and most recently amended in 2012, the appointed City Manager is solely responsible for carrying out the policies and ordinances of the City Council. The Council is elected on a non-partisan basis. Ten ward councilors, and the mayor, are elected every two years. The four remaining "at-large" councilors are elected to staggered 4-year terms, two every two years. The current mayor is former City Councilor James P. Bouley who was first elected mayor in November 2007. In November 2013 he was re-elected for his fourth consecutive term. Thomas J. Aspell, Jr., the City Manager, was appointed in April 2006. The City has had four City Managers since 1978. The City Manager, pursuant to the City Charter, has all appointive and dismissal powers for paid employees of the City. Appointive authority for boards and commissions is shared between the Mayor, City Council and City Manager.

In addition to serving as the seat of state and county government, Concord hosts several federal agencies, and is the only full-service local government between Laconia - 25 miles to the north, Manchester - 20 miles to the south, Keene - 54 miles to the west, and Portsmouth - 50 miles to the east. The City provides and annually appropriates for the following services: water treatment and supply; wastewater collection and treatment; solid waste collection and recycling; highway construction and maintenance, including snow plowing, storm sewer system and related infrastructure maintenance and construction; prosecutorial, police and fire protective services (including advanced life support); airport, parks, golf course and ice arena; library and recreational facilities and programs; human services; planning, economic and community development, and code enforcement services.

## **Local Economy**

Compared to other cities in New Hampshire, New England and the Nation, Concord's has comparably low unemployment. As reported by the New Hampshire Department of Employment Security, Concord's unemployment rate as of June 2014 was 3.9%. This compares favorably to New Hampshire's rate of 4.3% and to the United States rate of 6.3%. Concord's rate also remains the lowest among the top three New Hampshire cities with Manchester at 4.7% and Nashua at 4.8%. Concord's unemployment rates have remained lower than the State since 1992 except for the months of March, April and June, 2005.

For the eleventh consecutive year, in 2014, Policom Corporation rated the City of Concord one of the top ten strongest Micropolitan Statistical Areas in "Economic Strength" in the country, seven years of which being number 1 including 2014. Policom Corporation uses more than one hundred economic measures based on growth rates, consistency trends, industry averages, earnings, jobs and wages. It also factors in the number of welfare and Medicaid recipients to make its rating determination.

The assessed value of taxable property as of April 1, 2013 decreased overall by 1.017% compared to April 1, 2012. The cumulative total of all property types; residential, commercial/industrial, manufactured homes, and condominiums declined in assessed value. The average assessed value of a single family home in Concord as of April 1, 2013 was \$220,782, up slightly from \$217,700 the year before.

Tax collections percentage as of June 30, 2014 for the 2013 Tax Year was 98.3% the same as the previous year. Total tax delinquencies for all years were stated at \$2.8 million, \$0.3 million more than the previous year. Vigorous collection efforts by the Tax Collector's Office have resulted in no material increases in the number of properties to which the City takes title through tax deeds. Anticipating increased delinquencies the Collector's Office initiated a significant outreach, communication and visitation program to affect this result. The City Council's Number One Fiscal Goal for collections and cash management is directed towards a targeted property tax collection program which is aimed at maintaining high collection rates.

The City continues to work with existing businesses to maintain and increase their workforce, and has several Economic Development Initiatives underway. During Fiscal Year 2014 the City completed some key economic development projects including the Bindery Redevelopment Project, redevelopment of the Endicott Hotel, as well as cleanup of the former Allied Leather Tannery Site.

In April 2012, the City Council entered into a Development Agreement with Bindery Redevelopment LLC to raze and redevelop #43-45 South Main Street into a new 70,000SF, \$8 million mixed use development. The project was completed in September 2013. The City supported the project by providing 125 parking spaces in the Capital Commons Parking Garage at a discounted rate on a long-term basis. The City also waived development impact fees for the project. The project was completed in the spring of 2014.

Redevelopment of the Endicott Hotel was completed by CATCH Neighborhood Housing in November 2013. Specifically, CATCH converted the building from 36 units of low income housing to 24 market rate 1 and 2 bedroom units. In addition, CATCH renovated ground floor commercial space at the property. The City supported the project by providing a RSA 79-E Tax Incentive, as well as a \$150,000 gap loan from its Revolving Loan Fund program.

The City also made significant progress relative to redevelopment of the former Allied Leather Tannery in Penacook. Using funds from the US Environmental Protection Agency, NH Department of Environmental Services, and Capitol Regional Development Council, the City completed the final phase of environmental cleanup of the site in order to prepare the property for redevelopment by a private developer to be selected by the City in the future. Budgeted at \$1.6 million, this work was completed in the summer of 2014.

The City continues to work with developers and Intown Concord Inc. on redevelopment of vacant upper floors in Downtown Concord. The Administration is also in dialog with developers about other potential redevelopment projects in the downtown area, including, but not limited to, redevelopment of the State of NH Employment Security Property at 32-34 South Main Street. On June 11, 2014 the City entered into a Purchase and Sales Agreement with the State to acquire this property. A closing was completed on October 31, 2014.

Other key economic development initiatives which were advanced during Fiscal Year 2014 included the Downtown Complete Streets Project, as well as, the acquisition of the Tsunis Holdings Property for the Storrs Street Extension North connector road to Corporate Park at Horseshoe Pond. A closing on the Tsunis Holdings Property acquisition was completed in September, 2014.

### **Long-term Financial Planning**

The City Finance Department presents regular financial reports to elected officials and management staff. In addition to these reports, annually and/or as part of the budget process, the City prepares a five year General Fund operating proforma and tax rate projection; a twenty year Capital Improvement Plan; and a pro-forma for each enterprise and major special revenue fund.

Also, as part of the annual budget process, the City reviews all General Fund revenues to determine budgetary needs. Enterprise and special revenue funds are reviewed for competitiveness and support of operations. Most enterprise/special revenue funds are fully self-supporting and provide administrative overhead payments to the General Fund. Exceptions are, the Solid Waste Fund receives general tax base support as part of its planned operation and the Golf and Arena Funds received general fund support for their Fiscal Year 2014 operations.



### *Financial Position*

The City Council has adopted a General Fund balanced budget every year since Fiscal Year 2010, with the exception of Fiscal Year 2012. The Fiscal Year 2012 budget was adopted using \$300,000 from prior year surplus to help offset the significant funding changes that were occurring with the State Retirement System. Fiscal Years 2010 through 2013 reported surpluses ranging from \$953,000 to \$1.5 million.

Fiscal Year 2014 General Fund finished the year with budgetary basis expenditures exceeding revenues by \$304,000. This is a direct result of three significant transactions. 1) The City used \$1.55 million from Assigned and Committed Fund Balance to support a transfer to trust fund reserves in the amount of \$545,000 and also used \$1.01 million to increase Overlay and support an increase in the City's Allowance for Abatements; 2) At the close of the Fiscal Year, the City increased Overlay to support another increase in the Allowance for Abatements by an additional \$1.1 million for pending appeals; 3) The City recognized a \$1.57 million refund from the Concord Regional Solid Waste Cooperative as a proportional distribution of reserves that were no longer necessary to remain with the Cooperative.

The total General Fund Unassigned fund balance increased to \$9.9 million after City management assigned \$750,000 which is anticipated to be transferred to trust fund reserve accounts in Fiscal Year 2015. The \$9.9 million Unassigned Fund Balance represents an \$800,000 increase over Fiscal Year 2013. The purposes of the Assigned Fund Balance are for transfers to: Paving Reserve \$580,000; Equipment Reserve \$110,000; Building Improvement Reserve \$60,000;

### *OPEB Action*

The City is in compliance with Government Accounting Standards Board (GASB) Statement No. 45, as reported in Note 17 of this CAFR. As of June 30, 2014 the Unfunded Actuarial Accrued Liability (UAAL) decreased to \$42 million, a \$2.6 million decrease from 2013. Adjustments have been made to the Actuarial Accrued Liability, normal cost, and expected benefit payments for actual premium increases from 2012/13 to 2013/14, which caused a decrease in the City's liabilities.

Efforts to reduce this liability will be ongoing with continued benefit management and financing alternatives. To date, the City Council has approved the transfer of \$500,000 to an OPEB reserve trust; \$300,000 from 2009 surplus and \$200,000 from 2011 surplus. No transfer is anticipated during Fiscal Year 2015.

### **Relevant Financial Policies**

#### *Goals*

Introduced in 1996, the City Council adopted a Fiscal Policy Statement which is a series of 31 goals to help guide the financial direction and management of the City. These goals are regularly reviewed and updated when necessary.

The goals address the topics of: Accounting, Auditing and Financial Reporting; Budgetary and Financial Management; Capital Improvements; Cash Management; Debt

Management; Employee Compensation and Benefits; Enterprise, Special Revenue and Other Funds Management; Municipal Services Expenditures and Revenues; and Tax Rate Management. In addition to the cash management goal cited above, another goal that stands out is: Goal F1 under Debt Management that limits debt service to 10% of total expenditures. For Fiscal Year 2014 this amount was 9.8%.

In Fiscal Year 2013, the City adopted a new Fund Balance, Reserves and CIP Spending Priority Policy. The Policy was established following discussions with the City's outside auditors, receipt of their subsequent Management Letter recommendation and in conjunction with GASB Statement #54.

Section IV(A)(1)(a) of the Policy requires that the City achieve a General Fund Unassigned Fund Balance of 17.5% by the end of Fiscal Year 2015. For Fiscal Year ending June 30, 2014 the Unassigned Fund Balance was 19.3%, an increase from Fiscal Year 2013 and higher than the City's Policy requirement of 17.5%.

#### *Credit Rating and Debt Limit*

As of June 2014 Standard and Poor's Rating Group affirmed the City's bond rating of AA+ in conjunction with an \$8.7 million G.O. bond offering and affirmed the AA+ rating on the City's \$75 million of outstanding parity debt.

### **Financial Structure and Management**

In accordance with the *City Charter and Code of Ordinances*, the Finance-Accounting Office is responsible for establishing an accounting and internal control structure designed to ensure that the City's assets are protected from loss, theft, and misuse. It also ensures that adequate accounting information is maintained and reported in conformity with GAAP. The internal control structure is designed to provide reasonable assurances that these objectives are attained. In providing these reasonable assurances, it is recognized that the cost of control should not exceed the benefits and the valuation of costs and benefits requires management's judgment.

#### *Major Initiatives*

The Fiscal Year 2014 budget was adopted by the City Council with several major initiatives including final funding for the replacement of Sewalls Falls Bridge, Former Allied Leather Tannery Complex Redevelopment Project, major improvements to the downtown through the Downtown Complete Streets Project, Loudon Road Corridor Project, Construction of a Parallel Taxiway at the Airport, and continued funding for the Route 3 Corridor Project.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded nineteen consecutive Certificates of Achievement for Excellence in Financial Reporting to the City of Concord, NH for its CAFR beginning with the fiscal year ended December 31, 1995, through June 30, 2013 including the six-month transitional fiscal period ending June 30, 1996. The Certificate of Achievement is a

prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

A Certificate of Achievement is valid for a period of one year only. The City believes this current CAFR conforms to the Certificate of Achievement program requirements, and will be submitted to GFOA.

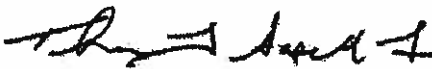
The timely preparation of this year's CAFR was made possible by the dedicated services provided by the City's Finance Department – Accounting Office staff. We also extend a sincere thanks and appreciation to Melanson Heath & Company, P.C. for their work in conducting the City's audit and assistance in preparing this report. Additionally, Administration thanks the Mayor, Members of the City Council and Fiscal Policy Advisory Committee for their leadership, and commitment of transparency for the financial operations of the City. Without their diligence, hard work, professionalism and support, this report would not meet such high standards.

#### Other Information

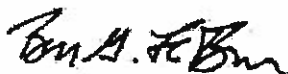
Although state statutes do not require an annual audit, the City has continually produced an independently audited set of Financial Statements since the 1920's. Presently, the firm of Melanson, Heath and Company, P.C. of Nashua, New Hampshire conducts the annual audit for the City. In addition, the audit was designed to meet the requirements of the Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditor's report related specifically to the single audit section is included in a separately issued single audit report.

The City invites you to visit our web site at [www.concordnh.gov](http://www.concordnh.gov), where this CAFR is expected to be prominently displayed by mid-January 2015. Also displayed are previous CAFR's and other summary financial information.

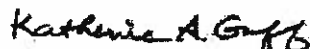
Sincerely,



Thomas J. Aspell  
City Manager



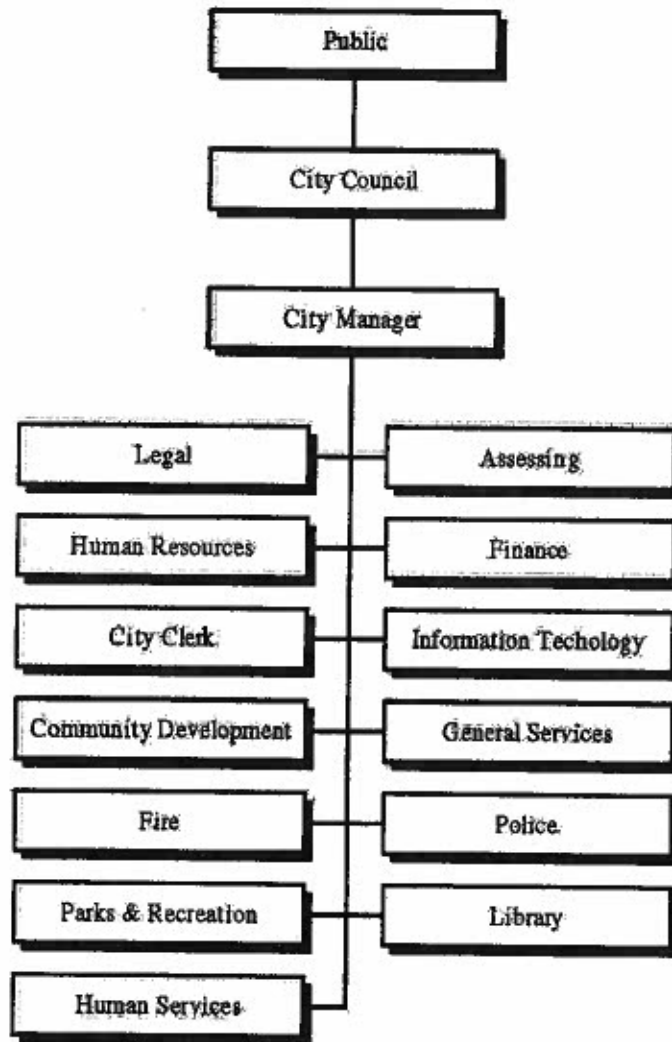
Brian G. LeBrun  
Deputy City Manager – Finance



Katherine A. Graff  
Assistant Finance Director

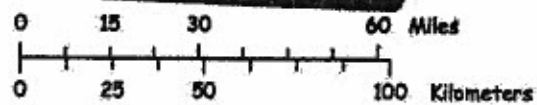
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CITY OF CONCORD, NEW HAMPSHIRE  
TABLE OF ORGANIZATION



# City of Concord, NH

## Geographic Location



**CITY OF CONCORD, NEW HAMPSHIRE**  
**LIST OF PRINCIPAL OFFICIALS**  
June 30, 2014

<b>Title</b>	<b>Name</b>
<u><b>Elected by Public:</b></u>	
Mayor	James P. Bouley
Councillor-at-Large	Mark Coen
Councillor-at-Large	Amanda K. Grady Sexton
Councillor-at-Large	Fred Keach
Councillor-at-Large	Stephen J. Shurtleff
Councillor Ward 1	Brent G. Todd
Councillor Ward 2	Allan Herschlag
Councillor Ward 3	Jan W. McClure
Councillor Ward 4	Byron O. Champlin
Councillor Ward 5	Robert Warner
Councillor Ward 6	J. Allen Bernatt
Councillor Ward 7	Kelli E. Nyhan
Councillor Ward 8	Gail R. Matson
Councillor Ward 9	Candace C.W. Bouchard
Councillor Ward 10	Daniel I. St. Hilaire
<u><b>Appointed by Council:</b></u>	
City Manager	Thomas J. Aspell
<u><b>Appointed by City Manager:</b></u>	
Deputy City Manager - Development	Carlos P. Baia
Deputy City Manager - Finance	Brian G. Lebrun
City Clerk	Janice L. Bonenfant
City Solicitor	James W. Kennedy
Director of Personnel and Labor Relations	Jennifer E. Johnston
Director of Real Estate Assessments	Kathryn H. Temchack
Director of Redevelopment, Downtown & Special Projects	Matthew R. Walsh
Fire Chief	Daniel L. Andrus
General Services Director	Earle M. Chesley
Human Services Director	Jacqueline R. Whatmough
Library Director	Andrew T. Fabian
Parks & Recreation Director	David B. Gill
Police Chief	Bradley C. Osgood
Assistant Finance Director	Katherine A. Graff
Budget Director	Robert J. McManus
City Engineer	Edward L. Roberge
Code Administrator	Michael M. Santa
Purchasing Director	Douglas B. Ross
Treasurer / Tax Collector	Michael P. Jache



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Concord  
New Hampshire**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

Executive Director/CEO



## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council  
City of Concord, New Hampshire

Additional Offices:  
Andover, MA  
Greenfield, MA  
Manchester, NH  
Ellsworth, ME

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Concord, New Hampshire, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assess

ments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Concord, New Hampshire, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying supplementary information appearing on pages 82 through 119 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory and Statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

*Melanson Heath*

November 13, 2014

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the City of Concord, we offer readers of the City of Concord this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2014. This section should be read in conjunction with the Letter of Transmittal beginning on page 1.

### **A. OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water, sewer, solid waste, golf, and arena activities.

**Fund financial statements** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compli-

ance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund Statement of Revenues, Expenditures and Changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

An annual appropriated budget is adopted for the general fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

**Proprietary funds** Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, solid waste, golf and arena operations. The water, sewer, and solid waste funds are considered major funds.

**Fiduciary funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to financial statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.



**Other Information** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

## B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$222,410,797 (i.e., net position), a change of \$2,947,896 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$39,524,054, a change of \$3,377,975 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$9,879,330, a change of \$800,080 in comparison to the prior year. In addition, total general fund balance changed by \$(697,171).
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$72,161,009, a change of \$2,998,209 in comparison to the prior year.

## C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	<u>NET POSITION</u>					
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 95,678	\$ 88,565	\$ 13,614	\$ 14,130	\$ 109,292	\$ 102,695
Capital assets	127,027	121,912	128,861	127,598	255,888	249,510
Total assets and deferred outflows	222,705	210,477	142,475	141,728	365,180	352,205
Long-term liabilities outstanding	56,194	50,672	29,289	29,817	85,483	80,489
Deferred inflows	50,027	46,755	114	86	50,141	46,841
Other liabilities	5,556	3,983	1,589	1,429	7,145	5,412
Total liabilities and deferred inflows	111,777	101,410	30,992	31,332	142,769	132,742
Net position:						
Net investment in capital assets	88,865	83,740 <sup>(1)</sup>	103,460	102,153	192,325	185,893
Restricted	14,755	13,113	2,175	718	16,930	13,831
Unrestricted	7,308	12,214 <sup>(1)</sup>	5,848	7,525	13,156	19,739
Total net position	\$ 110,928	\$ 109,067	\$ 111,483	\$ 110,396	\$ 222,411	\$ 219,463

<sup>(1)</sup> as revised

### CHANGES IN NET POSITION

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues:						
Program revenues:						
Charges for services	\$ 8,854	\$ 7,666	\$ 16,615	\$ 16,464	\$ 25,469	\$ 24,130
Operating grants and contributions	2,140	2,194	2,020	280	4,160	2,474
Capital grants and contributions	3,354	7,961	86	35	3,440	7,996
General revenues:						
Property taxes	38,520	41,999	-	-	38,520	41,999
Penalties and interest on taxes	914	822	-	-	914	822
Investment income	2,677	1,887	8	251	2,685	2,138
Other	3,125	1,429	289	295	3,414	1,724
Total revenues	<u>59,584</u>	<u>63,958</u>	<u>19,018</u>	<u>17,325</u>	<u>78,602</u>	<u>81,283</u>
Expenses:						
General government	7,834	9,064	-	-	7,834	9,064
Public safety	26,303	24,732	-	-	26,303	24,732
General services	12,194	10,529	-	-	12,194	10,529
Community development	4,763	4,703	-	-	4,763	4,703
Leisure and information services	4,682	4,295	-	-	4,682	4,295
Human services	842	792	-	-	842	792
Interest on long-term debt	1,530	1,406	-	-	1,530	1,406
Water operations	-	-	5,314	5,158	5,314	5,158
Sewer operations	-	-	6,755	6,428	6,755	6,428
Solid Waste operations	-	-	4,375	4,345	4,375	4,345
Other operations	-	-	1,345	1,204	1,345	1,204
Total expenses	<u>58,148</u>	<u>55,521</u>	<u>17,789</u>	<u>17,135</u>	<u>75,937</u>	<u>72,656</u>
Change in net position before transfers and contributions	1,436	8,437	1,229	190	2,665	8,627
Transfers in (out)	142	9	(142)	(9)	-	-
Permanent fund contributions	283	262	-	-	283	262
Change in net position	1,861	8,708	1,087	181	2,948	8,889
Net position - beginning of year	<u>109,067</u>	<u>100,359</u>	<u>110,396</u>	<u>110,215</u>	<u>219,463</u>	<u>210,574</u>
Net position - end of year	<u>\$ 110,928</u>	<u>\$ 109,067</u>	<u>\$ 111,483</u>	<u>\$ 110,396</u>	<u>\$ 222,411</u>	<u>\$ 219,463</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$222,410,797, a change of \$2,947,896 from the prior year.

The largest portion of net position \$192,324,526 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these

assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$16,929,463 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$13,156,808 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$1,861,104. Key elements of this change are as follows:

Capital grants and contributions	\$ 3,353,952
Change in net OPEB obligation	(1,736,553)
Other	<u>243,705</u>
Total	<u>\$ 1,861,104</u>

While total net position of the governmental activities changed by \$1,861,104, unrestricted net position changed \$(4,905,419) principally due to the use of unrestricted revenues to invest in capital assets.

**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$1,086,792. This change primarily results from one time intergovernmental revenues in the Sewer fund of \$1,719,062 used for capital assets. The following is a summary of the changes in net position by fund:

Water operations	\$ (317,873)
Sewer operations	1,688,955
Solid Waste operations	(344,273)
Nonmajor funds	<u>59,983</u>
Total	<u>\$ 1,086,792</u>

#### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$39,524,054, a change of \$3,377,975 in comparison with the prior year.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$9,879,330, while total fund balance was \$14,199,114. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 9,879,330	\$ 9,079,250	\$ 800,080	19.3%
Total fund balance <sup>(1)</sup>	14,199,114	14,896,285	(697,171)	27.7%

<sup>(1)</sup> Includes capital reserve funds.

The unassigned amount exceeded the City Council Fund Balance Policy minimum requirement of 17.5%.

The total fund balance of the general fund decreased by \$697,171 during the fiscal year. The following table highlights the change in our general fund balance accounts (in thousands):

	<u>Unassigned</u>	<u>Assigned</u>	<u>Committed</u>	<u>Non- spendable</u>	<u>Total</u>
Beginning of year	\$ 9,079	\$ 935	\$ 4,729	\$ 153	\$ 14,896
Liquidation	-	619	(619)	-	-
Budgeted use of fund balance	-	(1,554)	-	-	(1,554)
Revenues and transfers over budget	787	-	-	-	787
Expenditures and transfers under budget	463	-	-	-	463
Transfers	(750)	750	-	-	-
Other	300	-	(693)	-	(393)
End of Year	<u>\$ 9,879</u>	<u>\$ 750</u>	<u>\$ 3,417</u>	<u>\$ 153</u>	<u>\$ 14,199</u>

Included in the total general fund committed fund balance is the City's capital reserve accounts and other City Council approved reserves with the following balances:

	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>
Insured retention	\$ 966,002	\$ 959,772	\$ 6,230
Highways	1,130,931	1,294,683	(163,752)
Economic development	73,553	348,453	(274,900)
Equipment	280,237	339,940	(59,703)
ERIP	127	130,089	(129,962)
OPEB	736,365	638,408	97,957
Other cash reserves	229,698	99,031	130,667
Tax Stabilization	-	578,080	(578,080)
Other	-	340,708	(340,708)
Total	<u>\$ 3,416,913</u>	<u>\$ 4,729,164</u>	<u>\$ (1,312,251)</u>

**Proprietary funds.** Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$5,848,190, a change of \$(1,676,616) in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

#### **E. GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$645,612. The City passed a resolution in January 2014 to amend the budget by increasing transfers out to the capital reserve trust funds by \$545,000, funded by the budgetary use of fund balance. In addition, the resolution authorized \$1,008,788 to the City's overlay appropriation (presented net of the tax levy), also funded by the budgetary use of fund balance.

In fiscal year 2014 the City recognized a substantial amount of tax abatements that results in the unfavorable variance presented on the budget and actual comparative statement, since the supplemental appropriation only covered a portion of the tax abatement liability.

The favorable variance of Miscellaneous Revenues on the budget and actual comparative statement is a result of the City recognizing a \$1,565,970 reimbursement received in August 2015 for the Concord Regional Solid Waste/ Resource Recovery Cooperative. Snow and Ice control expenditures in excess of

appropriations resulted in the majority of the unfavorable variance in General Services expenditures.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$255,888,778 (net of accumulated depreciation), a change of \$6,379,542 from the prior year. This investment in capital assets includes land, buildings, system improvements, and machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included construction and design costs for the Route 3 corridor, and other on-going infrastructure improvements.

**Change in credit rating.** The City of Concord, New Hampshire has maintained a Moody's credit rating of Aa1 for several years. In fiscal year 2014, the City maintained a Standard & Poor's credit rating of AA+.

**Long-term debt.** At the end of the current fiscal year, total bonded debt outstanding was \$72,161,009, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Notes 9 and 11, respectively, of this report.

#### **G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Comment regarding local economic conditions can be found in the Transmittal letter section on the LOCAL ECONOMY.

Following is a comparison of the fiscal 2014 adopted to the fiscal 2015 adopted City General Fund budget and tax rate:

<u>Use of Funds</u>	2014 COUNCIL ADOPTED	2015 COUNCIL ADOPTED
Budget Appropriations	\$ 53,454,032	\$ 55,005,019
War Credits (1)	267,089	265,150
Overlay	300,000	300,000
Total Uses of Funds	<u>\$ 54,021,121</u>	<u>\$ 55,570,169</u>
<u>Sources of Funds</u>		
Miscellaneous Revenues	\$ 19,740,202	\$ 20,257,054
Amount to be raised by property taxes	<u>34,280,919</u>	<u>35,313,115</u>
Total Sources of Funds	<u>\$ 54,021,121</u>	<u>\$ 55,570,169</u>
<u>TAX RATE DETERMINATION</u>		
Assessed Value (A.V.) in thousands of dollars*	\$ 3,834,101	\$ 3,793,126
Amount to be Raised	\$ 34,280,919	\$ 35,313,115
Current Year Recommended Tax Rate/\$ 1,000 A.V.	\$ 8.94	\$ 9.31
Prior Year Tax Rate/\$ 1,000 A.V.	<u>8.67</u>	<u>9.04 *</u>
Increase over Prior Year	\$ 0.27	\$ 0.27
% Change	3.11%	2.99%

\* Market and real growth adjustments after budget adoption resulted in a taxable assessed value of \$3,793,125,850 for municipal purposes and a tax rate of \$9.04 per \$1,000 of assessed value.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Concord's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Deputy City Manager - Finance  
City of Concord, New Hampshire  
41 Green Street  
Concord, New Hampshire 03301

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## Basic Financial Statements

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## CITY OF CONCORD, NEW HAMPSHIRE

## STATEMENT OF NET POSITION

JUNE 30, 2014

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
<b>Current:</b>			
Cash and short-term equivalents	\$ 46,800,336	\$ 9,452,351	\$ 56,252,687
Investments	16,417,750	-	16,417,750
Receivables, net of allowance for uncollectibles:			
Property taxes	29,396,538	-	29,396,538
Accounts	1,871,378	-	1,871,378
User fees	-	1,771,968	1,771,968
Intergovernmental	-	228,845	228,845
Loans	847,807	-	847,807
Other assets	343,687	214,806	558,493
Total current assets	95,677,494	11,667,970	107,345,464
<b>Noncurrent:</b>			
Receivables, net of allowance for uncollectibles:			
Intergovernmental	-	1,945,824	1,945,824
Capital assets:			
Land and construction in progress	31,214,845	7,285,974	38,500,819
Other capital assets, net of accumulated depreciation	95,812,577	121,575,382	217,387,959
Total non-current assets	127,027,422	130,861,356	257,888,778
<b>TOTAL ASSETS</b>	<b>222,704,916</b>	<b>142,475,150</b>	<b>365,180,066</b>
<b>LIABILITIES</b>			
<b>Current:</b>			
Accounts payable	2,022,290	796,151	2,818,441
Retainage payable	418,693	253,816	672,509
Accrued liabilities	2,091,479	365,492	2,456,971
Due to other governments	63,286	-	63,286
Other current liabilities	960,105	173,184	1,133,289
Current portion of long-term liabilities:			
Bonds and loans payable	5,195,123	3,355,927	8,551,050
Other liabilities	1,991,078	206,015	2,197,093
Total current liabilities	12,742,054	5,150,585	17,892,639
<b>Noncurrent:</b>			
Bonds and loans payable, net of current portion	38,930,427	24,679,532	63,609,959
Other liabilities, net of current portion	10,077,068	1,048,000	11,125,068
Total non-current liabilities	49,007,495	25,727,532	74,735,027
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>50,027,341</b>	<b>114,262</b>	<b>50,141,603</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>111,776,890</b>	<b>30,992,379</b>	<b>142,769,269</b>
<b>NET POSITION</b>			
Net investment in capital assets	88,864,614	103,459,912	192,324,526
Restricted for:			
Grants and other statutory restrictions	2,750,271	-	2,750,271
Permanent funds:			
Nonexpendable	12,004,523	-	12,004,523
Debt service	-	2,174,669	2,174,669
Unrestricted	7,308,618	5,848,190	13,156,808
<b>TOTAL NET POSITION</b>	<b>\$ 110,928,026</b>	<b>\$ 111,482,771</b>	<b>\$ 222,410,797</b>

The accompanying notes are an integral part of these financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

		Program Revenues		
		Charges for	Operating	Capital
	<u>Expenses</u>	<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>
			<u>Contributions</u>	<u>Contributions</u>
<b>Governmental Activities:</b>				
General government	\$ 7,833,696	\$ 3,047,065	\$ 1,958,269	\$ 2,608,415
Public safety	26,302,929	3,784,562	152,700	255,603
General services	12,194,315	124,650	-	-
Community development	4,763,024	1,198,302	-	489,934
Leisure and information services	4,681,713	689,419	-	-
Human services	841,942	-	29,273	-
Interest on long-term debt	1,529,922	-	-	-
Total Governmental Activities	58,147,541	8,853,998	2,140,242	3,353,952
<b>Business-Type Activities:</b>				
Water	5,313,921	5,492,305	44,545	-
Sewer	6,755,444	6,849,496	1,975,362	86,341
Solid Waste	4,375,538	2,798,335	-	-
Golf	871,560	890,190	-	-
Arena	473,728	585,167	-	-
Total Business-Type Activities	17,790,191	16,615,493	2,019,907	86,341
Total	\$ 75,937,732	\$ 25,469,491	\$ 4,160,149	\$ 3,440,293

**General Revenues, Transfers &  
Permanent Fund Contributions:**

**General Revenues:**

Property Taxes

Penalties, interest and other taxes

Grants and contributions not restricted  
to specific programs

Investment income

Miscellaneous

Transfers, net

Permanent fund contributions

Total general revenues, transfers,  
and contributions

Change in Net Position

**Net Position:**

Beginning of year

End of year

The accompanying notes are an integral part of these financial statements.

Net (Expenses) Revenues and Changes in Net Position

<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
\$ (219,947)	\$ -	\$ (219,947)
(22,110,064)	-	(22,110,064)
(12,069,665)	-	(12,069,665)
(3,074,788)	-	(3,074,788)
(3,982,294)	-	(3,982,294)
(812,669)	-	(812,669)
<u>(1,529,922)</u>	<u>-</u>	<u>(1,529,922)</u>
(43,799,349)	-	(43,799,349)
-	222,929	222,929
-	2,155,755	2,155,755
-	(1,577,203)	(1,577,203)
-	18,630	18,630
<u>-</u>	<u>111,439</u>	<u>111,439</u>
-	931,550	931,550
(43,799,349)	931,550	(42,867,799)
38,519,641	-	38,519,641
913,597	-	913,597
209	-	209
2,677,097	7,947	2,685,044
3,125,212	289,329	3,414,541
142,034	(142,034)	-
<u>282,663</u>	<u>-</u>	<u>282,663</u>
45,660,453	155,242	45,815,695
1,861,104	1,086,792	2,947,896
<u>109,066,922</u>	<u>110,395,979</u>	<u>219,462,901</u>
\$ <u>110,928,026</u>	\$ <u>111,482,771</u>	\$ <u>222,410,797</u>

## CITY OF CONCORD, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## BALANCE SHEET

JUNE 30, 2014

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term equivalents	\$ 32,522,622	\$ 14,277,717	\$ 46,800,339
Investments	2,915,444	13,502,308	16,417,750
Receivables:			
Property taxes	29,823,367	-	29,823,367
Accounts	1,752,351	119,026	1,871,377
Loans	-	847,807	847,807
Due from other funds	63,526	-	63,526
Inventory	183,298	-	183,298
Other assets	158,877	3,512	160,389
<b>TOTAL ASSETS</b>	<b>\$ 67,417,485</b>	<b>\$ 28,750,368</b>	<b>\$ 96,167,853</b>
<b>LIABILITIES</b>			
Liabilities:			
Accounts payable	\$ 400,247	\$ 1,622,042	\$ 2,022,289
Retainage payable	-	418,693	418,693
Accrued liabilities	1,509,767	350,839	1,860,606
Other liabilities	609,267	-	609,267
Due to other funds	-	63,526	63,526
Due to other governments	63,286	-	63,286
<b>TOTAL LIABILITIES</b>	<b>2,582,567</b>	<b>2,455,100</b>	<b>5,037,667</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>50,635,804</b>	<b>970,328</b>	<b>51,606,132</b>
<b>FUND BALANCES</b>			
Nonspendable	152,871	12,004,524	12,157,395
Restricted	-	9,539,642	9,539,642
Committed	3,416,913	5,109,805	8,526,718
Assigned	750,000	-	750,000
Unassigned	9,879,330	(1,329,031)	8,550,299
<b>TOTAL FUND BALANCES</b>	<b>14,199,114</b>	<b>25,324,940</b>	<b>39,524,054</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 67,417,485</b>	<b>\$ 28,750,368</b>	<b>\$ 96,167,853</b>

The accompanying notes are an integral part of these financial statements.

CITY OF CONCORD, NEW HAMPSHIRE  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2014

<b>Total governmental fund balances</b>	<b>\$ 39,524,054</b>
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	127,027,422
• Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	1,151,962
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(581,716)
• Long-term liabilities, including bonds payable, compensated absences, landfill closure liability and net OPEB obligation, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(56,193,696)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 110,928,026</u></b>

The accompanying notes are an integral part of these financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2014

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>			
Taxes	\$ 39,222,896	\$ 1,241,381	\$ 40,464,277
Licenses and permits	1,022,818	-	1,022,818
Intergovernmental	2,547,817	2,603,571	5,151,388
Charges for services	4,982,639	2,000,737	6,983,376
Investment income	123,746	2,553,355	2,677,101
Contributions	171,510	454,465	625,975
Miscellaneous	2,984,025	1,074,783	4,038,808
Total Revenues	<u>51,035,251</u>	<u>9,928,292</u>	<u>60,963,543</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	6,020,239	1,358,997	7,379,236
Public safety	23,295,798	779,558	24,075,356
General services	6,967,379	474,403	7,441,782
Community development	2,840,979	293,191	3,134,170
Leisure and information services	4,031,719	-	4,031,719
Human services	801,071	-	801,071
Employee benefits	2,209,785	-	2,209,785
Miscellaneous	-	301	301
<b>Debt service</b>			
Principal	3,899,351	1,137,575	5,036,926
Interest	1,114,717	401,182	1,515,899
Capital outlay	-	10,833,357	10,833,357
Total Expenditures	<u>51,181,038</u>	<u>15,278,564</u>	<u>66,459,602</u>
Excess (deficiency) of revenues over expenditures	(145,787)	(5,350,272)	(5,496,059)
<b>Other Financing Sources (Uses):</b>			
Issuance of bonds	-	8,732,000	8,732,000
Transfers in	2,585,896	2,777,487	5,363,383
Transfers out	(3,137,280)	(2,084,069)	(5,221,349)
Total Other Financing Sources (Uses)	<u>(551,384)</u>	<u>9,425,418</u>	<u>8,874,034</u>
Net change in fund balance	(697,171)	4,075,146	3,377,975
Fund Balance, at Beginning of Year	<u>14,896,285</u>	<u>21,249,794</u>	<u>36,146,079</u>
Fund Balance, at End of Year	<u>\$ 14,199,114</u>	<u>\$ 25,324,940</u>	<u>\$ 39,524,054</u>

The accompanying notes are an integral part of these financial statements.



CITY OF CONCORD, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

**Net Changes in Fund Balances - Total Governmental Funds** **\$ 3,377,975**

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases and contributions, net of disposals	9,645,763
Depreciation	(4,529,985)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. (1,096,835)

- The issuance of long-term debt (i.e., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Bond repayments	5,036,926
Issuance of bonds, net of refunding	(8,732,000)

- In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. (14,023)

- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(120,164)
Landfill liability	30,000
Other post employment benefits	(1,736,553)

**Change in Net Position of Governmental Activities** **\$ 1,861,104**

The accompanying notes are an integral part of these financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES -  
BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS

FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>Revenues:</b>				
Taxes	\$ 41,729,449	\$ 40,419,667	\$ 39,222,896	\$ (1,196,771)
Licenses and permits	880,065	880,065	1,022,818	142,753
Intergovernmental	2,540,380	2,541,374	2,547,617	6,243
Charges for services	4,748,048	4,748,048	4,957,558	209,510
Investment income	50,000	50,000	22,835	(27,165)
Miscellaneous	946,550	1,257,162	2,989,105	1,731,943
<b>Total Revenues</b>	<b>50,894,492</b>	<b>49,896,316</b>	<b>50,762,829</b>	<b>866,513</b>
<b>Expenditures:</b>				
General government	6,625,533	6,366,933	6,020,240	346,693
Public safety	23,266,548	23,429,348	23,295,799	133,549
General services	6,682,908	6,831,208	6,987,379	(138,171)
Community development	2,908,089	2,918,711	2,840,979	77,732
Leisure and information services	4,014,835	4,049,535	4,031,719	17,816
Human services	808,279	811,079	801,071	10,008
Employee benefits	2,192,900	2,192,900	2,209,784	(16,884)
Debt service	4,980,300	4,980,300	4,938,768	41,532
<b>Total Expenditures</b>	<b>51,479,402</b>	<b>51,580,014</b>	<b>51,105,739</b>	<b>474,275</b>
Excess (Deficiency) of revenue over expenditures	(584,910)	(1,683,698)	(342,910)	1,340,788
<b>Other Financing Sources (Uses):</b>				
Transfers in	2,559,540	2,649,540	2,569,779	(79,761)
Transfers out	(1,974,630)	(2,519,630)	(2,530,880)	(11,250)
Budgetary use of fund balance	-	1,553,788	-	(1,553,788)
<b>Total Other Financing Sources (Uses)</b>	<b>584,910</b>	<b>1,683,698</b>	<b>38,899</b>	<b>(1,644,799)</b>
Excess of expenditures and other financing uses over revenues and other financing sources	\$ -	\$ -	\$ (304,011)	\$ (304,011)

The accompanying notes are an integral part of these financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

## PROPRIETARY FUNDS

## STATEMENT OF NET POSITION

JUNE 30, 2014

	Business-Type Activities Enterprise Funds				
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	Total
<b>ASSETS</b>					
Current:					
Cash and short-term equivalents	\$ 4,720,405	\$ 3,399,047	\$ 925,728	\$ 407,171	\$ 9,452,351
User fees, net of allowance for uncollectibles	564,651	841,809	356,912	8,796	1,771,968
Intergovernmental receivables	-	228,845	-	-	228,845
Prepaid assets	7,206	9,802	1,331	1,064	19,403
Inventory	8,788	-	114,370	72,245	195,403
Total current assets	5,301,050	4,479,303	1,398,341	489,276	11,667,970
Noncurrent:					
Intergovernmental	-	1,945,824	-	-	1,945,824
Capital assets:					
Land and construction in progress	2,843,328	3,851,735	421,243	169,668	7,285,974
Other capital assets, net of accumulated depreciation	81,897,139	58,129,945	108,900	1,439,398	121,575,382
Total noncurrent assets	84,740,467	63,927,504	530,143	1,609,066	130,807,180
<b>TOTAL ASSETS</b>	<b>70,041,517</b>	<b>68,406,807</b>	<b>1,928,484</b>	<b>2,098,342</b>	<b>142,475,150</b>
<b>LIABILITIES</b>					
Current:					
Accounts payable	147,006	196,027	390,940	62,178	796,151
Retainage payable	184,587	88,729	-	500	253,816
Accrued liabilities	170,967	182,236	4,968	7,301	365,492
Other current liabilities	58,218	16,155	98,811	-	173,184
Current portion of long-term liabilities:					
Bonds and loans payable	1,402,960	1,803,430	30,000	119,537	3,355,927
Compensated absences	58,012	113,606	8,731	27,668	208,015
Total current liabilities	2,021,750	2,380,183	531,470	217,182	5,150,585
Noncurrent:					
Bonds and loans payable, net of current portion	11,315,908	12,425,302	339,150	599,174	24,679,532
Other post employment	524,000	524,000	-	-	1,048,000
Total noncurrent liabilities	11,839,908	12,949,302	339,150	599,174	25,727,532
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>71,900</b>	<b>42,362</b>	<b>114,262</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>13,861,658</b>	<b>15,329,485</b>	<b>942,520</b>	<b>858,718</b>	<b>30,992,379</b>
<b>NET POSITION</b>					
Net investment in capital assets	53,801,185	48,414,634	240,992	1,003,101	103,459,912
Restricted for debt service	-	2,174,669	-	-	2,174,669
Unrestricted	2,378,676	2,488,019	744,972	236,523	5,848,190
<b>TOTAL NET POSITION</b>	<b>\$ 56,179,861</b>	<b>\$ 53,077,322</b>	<b>\$ 985,964</b>	<b>\$ 1,239,624</b>	<b>\$ 111,482,771</b>

The accompanying notes are an integral part of these financial statements.

CITY OF CONCORD, NEW HAMPSHIRE  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities Enterprise Funds				
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	Total
<b>Operating Revenues:</b>					
Charges for services	\$ 5,492,305	\$ 8,849,496	\$ 2,798,335	\$ 1,475,357	\$ 16,615,493
Other	<u>88,580</u>	<u>191,758</u>	<u>-</u>	<u>11,013</u>	<u>289,329</u>
Total Operating Revenues	5,578,665	7,041,252	2,798,335	1,486,370	16,904,622
<b>Operating Expenses:</b>					
Operating expenses	3,092,950	4,044,738	4,359,149	1,216,873	12,713,710
Depreciation	<u>1,761,798</u>	<u>2,272,257</u>	<u>-</u>	<u>108,184</u>	<u>4,142,217</u>
Total Operating Expenses	<u>4,854,748</u>	<u>6,316,995</u>	<u>4,359,149</u>	<u>1,325,037</u>	<u>16,855,927</u>
Operating Income (Loss)	724,119	724,257	(1,560,814)	161,333	48,895
<b>Nonoperating Revenues (Expenses):</b>					
Investment income	4,548	3,184	-	215	7,947
Intergovernmental	44,545	1,975,362	-	-	2,019,907
Interest expense	<u>(459,175)</u>	<u>(438,449)</u>	<u>(16,389)</u>	<u>(20,251)</u>	<u>(934,264)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(410,082)</u>	<u>1,540,097</u>	<u>(16,389)</u>	<u>(20,036)</u>	<u>1,093,590</u>
Income (Loss) Before Contributions and Transfers	314,037	2,264,354	(1,577,203)	141,297	1,142,485
Capital contributions	-	86,341	-	-	86,341
Transfers in	-	-	1,232,930	44,598	1,277,526
Transfers out	<u>(631,910)</u>	<u>(661,740)</u>	<u>-</u>	<u>(125,910)</u>	<u>(1,419,560)</u>
Change in Net Position	(317,873)	1,688,955	(344,273)	59,983	1,086,792
Net Position at Beginning of Year	<u>56,497,734</u>	<u>51,388,367</u>	<u>1,330,237</u>	<u>1,179,641</u>	<u>110,395,979</u>
Net Position at End of Year	<u>\$ 56,179,861</u>	<u>\$ 53,077,322</u>	<u>\$ 985,964</u>	<u>\$ 1,239,624</u>	<u>\$ 111,482,771</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

## PROPRIETARY FUNDS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities Enterprise Funds				
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	Total
<b><u>Cash Flows From Operating Activities:</u></b>					
Receipts from customers and users	\$ 5,581,159	\$ 7,031,025	\$ 2,808,552	\$ 1,498,283	\$ 16,918,999
Payments to employees	(2,027,824)	(2,310,538)	(2,358,974)	(743,751)	(7,441,087)
Payments to vendors	(762,166)	(1,719,579)	(2,025,683)	(495,068)	(5,002,496)
Net Cash Provided By (Used For) Operating Activities	2,791,169	3,000,908	(1,576,105)	259,444	4,475,416
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>					
Intergovernmental revenues	-	256,300	-	-	256,300
Transfers in	-	-	1,232,930	44,598	1,277,526
Transfers out	(631,910)	(861,740)	-	(125,910)	(1,419,560)
Net Cash Provided by (Used For) Noncapital Financing Activities	(631,910)	(405,440)	1,232,930	(81,314)	114,266
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>					
Proceeds from issuance of bonds and notes	1,627,800	1,176,200	-	135,000	2,939,000
Principal payments on bonds and notes	(1,711,275)	(1,767,253)	(30,300)	(127,037)	(3,635,865)
Acquisition and construction of capital assets, net disposals	(2,467,507)	(2,832,995)	(1,436)	(104,042)	(5,405,980)
Capital contributions	44,545	347,368	-	-	391,911
Interest expense	(474,704)	(457,731)	(16,388)	(21,428)	(970,251)
Net Cash (Used For) Capital and Related Financing Activities	(2,981,141)	(3,534,413)	(48,124)	(117,507)	(6,681,185)
<b><u>Cash Flows From Investing Activities:</u></b>					
Investment income	4,548	3,184	-	215	7,947
Net Cash Provided by Investing Activities	4,548	3,184	-	215	7,947
Net Change in Cash and Short-Term Equivalents	(817,334)	(935,761)	(391,299)	60,838	(2,083,556)
Cash and Short-Term Equivalents, Beginning of Year	5,537,739	4,334,808	1,317,027	346,333	11,535,907
Cash and Short-Term Equivalents, End of Year	\$ 4,720,405	\$ 3,399,047	\$ 925,728	\$ 407,171	\$ 9,452,351
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:</u></b>					
Operating income (loss)	\$ 724,119	\$ 724,257	\$ (1,560,814)	\$ 161,333	\$ 48,895
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,781,796	2,272,257	-	108,164	4,142,217
Changes in assets and liabilities:					
User fees	2,294	(10,227)	(12,083)	(27,132)	(47,148)
Inventory	-	-	(62,408)	-	(62,408)
Other assets	(108)	-	(988)	1,204	110
Accounts payable	79,797	(91,397)	17,238	17,530	23,168
Retainage payable	127,400	(11,479)	(3,820)	500	112,601
Compensated absences	(23,905)	15,680	(8,043)	(8,600)	(24,868)
Unearned revenues	-	-	22,300	(6,586)	15,714
Other liabilities	119,774	101,837	32,513	13,031	267,155
Net Cash Provided By (Used For) Operating Activities	\$ 2,791,169	\$ 3,000,908	\$ (1,576,105)	\$ 259,444	\$ 4,475,416

The accompanying notes are an integral part of these financial statements.

CITY OF CONCORD, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2014

	Agency Fund
<b><u>ASSETS</u></b>	
Cash and short-term equivalents	\$ <u>235,511</u>
Total Assets	\$ <u>235,511</u>
<b><u>LIABILITIES</u></b>	
Other liabilities	\$ <u>235,511</u>
Total Liabilities	\$ <u>235,511</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

### Notes to Financial Statements

#### 1. Summary of Significant Accounting Policies

The accounting policies of the City of Concord (the City) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

##### A. Reporting Entity

The government is a municipal corporation governed by an elected Mayor, 15-member Council and an appointed City Manager. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2014, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

##### B. Government-wide and Fund Financial Statements

###### Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. With the exception of interfund services provided and used, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

###### Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded

from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund and fiduciary fund financial statements (with the exception of Agency Funds, which have no measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major proprietary funds:

- Water Fund - to account for the operation and maintenance of the City's water lines, pumping stations and plant.
- Sewer Fund - to account for the operation and maintenance of the City's sewer lines, pumping stations, and two wastewater treatment plants.
- Solid Waste Fund - to account for the collection and disposal of the City trash.

In addition, the City has two enterprise funds, for Golf and Arena activities, which are reported as nonmajor funds.

The Agency Fund is custodial in nature and is used to account for funds to be remitted to other organizations. The Agency Fund reports only assets and liabilities, and this has no measurement focus.

**D. Cash and Short-Term Investments**

The government's cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The New Hampshire Public Deposit Investment Pool (NHPDIP) operates in accordance with RSA 383:22, and regulations and is under the control of the New Hampshire Banking Commission and Advisory Committee. The reported value of the pool is the same as the fair value of the pool shares. Participation units of the NHPDIP are considered short-term for financial presentation purposes.

Investments are considered holdings of greater than three months and are reported at fair value.

**City Funds**

Under New Hampshire RSA 48:16, the City Treasurer may invest excess funds which are not immediately needed for the purpose of expenditure, in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in

savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer.

### ***Trust Funds***

Under New Hampshire RSA 34:5, capital reserve funds of the City shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the shares of a cooperative bank, building and loan association, or federal savings and loan association, in this state or in bonds, notes or other obligations of the United States government, in bonds or notes of this state, in such stocks and bonds as are legal for investment by New Hampshire savings banks, or in participation units in the public deposit investment pool established pursuant to RSA 383:22 by the trustees of the trust funds.

Under New Hampshire RSA 31:27, the city trustees of trust funds may establish, maintain and operate one or more common trust funds, in which may be combined money and property belonging to the various trusts in their care, for the purpose of facilitating investments, providing diversification and obtaining reasonable income; provided however that said common trust funds shall be limited to the investments authorized in RSA 31:25; provided further, that not more than \$10,000, or more than 10 percent of the fund whichever is greater of any town or city common trust funds shall be invested under RSA 31:25 in the obligations of any one corporation or organization, excepting deposits in any federally or state-chartered bank or association authorized to engage in a banking business in this state, in credit unions in this state, or in obligations of the United States and of the state of New Hampshire and its subdivisions; or in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in shares of open-ended mutual funds selected by the trustees for investment under RSA 31:25.

Under New Hampshire RSA 31:25, at least yearly, the trustees of trust funds shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes. The significant sections of that policy are disclosed in Note 3.

### ***E. Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans).

**F. Inventories**

Inventories are valued at cost using the cost-averaging method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	30 - 75
Vehicles	5
Office equipment	5
Computer equipment	5

**H. Accrued Employee Benefits**

City employees are granted vacation and sick leave in varying amounts. Upon retirement, termination, or death, certain employees are compensated for unused vacation leave which is at their then current rates of pay. All vested sick and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured; for example, as a result of employee resignations and retirements.

**I. Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. The General fund and applicable Enterprise Funds typically repay these obligations.

**J. Fund Equity**

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

**Fund Balance** - Generally, fund balance represents the difference between the current assets and current liabilities. The City reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The City's fund balance classification policies and procedures are as follows:

- 1) **Nonspendable funds** are either unspendable in the current form (i.e. inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) **Restricted funds** are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) **Committed funds** are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., the City Council). A resolution, the highest level action, constitutes the most binding constraint should be considered to establish, modify, or rescind a fund balance commitment.
- 4) **Assigned funds** are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The City's fund balance policy approved by City Council, permits the City Manager and Finance Director to assign fund balance amounts to a specific purpose. This account also includes fund balance to be used in the subsequent fiscal year.
- 5) **Unassigned funds** are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the City uses the following order to liquidate liabilities: restricted, committed, assigned and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

**K. Use of Estimates**

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

**2. Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

The City adopts a legal budget for its general fund, parking and airport special revenue funds and enterprise funds. The City observes the following procedures in establishing the budgetary data reflected in the financial statements:

- At such time as may be requested by the City Manager, or specified by the administrative code, each director of a department submits an itemized estimate of the expenditures for the next fiscal year for the departments or activities under his control.
- Under the City charter, the City Manager must submit the budget to Council 45 days before the start of the fiscal year.
- A public hearing on the budget is held before its final adoption by the City Council. Notice of the public hearing, together with a summary of the budget as submitted, is published at least one week in advance by the City Clerk.
- By City charter, the budget must be legally adopted not later than the twenty-seventh day of July. In connection with converting to a June 30

fiscal year end, an adopted ordinance requires budget adoption by July 1 of the new fiscal year. Should the City Council take no final action by the date specified in the charter, the budget, as submitted, is deemed to have been finally adopted by the City Council.

- No appropriation is made for any purpose not included in the annual budget as adopted unless voted by a two-thirds majority of the City Council after a public hearing held to discuss the appropriation. The City Council shall by resolution designate the source of any money so appropriated.
- At the beginning of each quarterly period during the fiscal year, and more often if required by the City Council, the City Manager submits data to the City Council showing a comparison of the estimated and actual revenues and expenditures to date. If it appears that the revenues are less than anticipated, the City Council or City Manager may reduce the appropriation for any item or items, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the City's revenues. The City Manager may provide for monthly or quarterly allotments of appropriations to departments, funds, or agencies under such rules as he may prescribe.
- After the budget has been adopted no expenditure may be incurred, except pursuant to a budget appropriation unless there is a specific additional appropriation thereof. The head of any department, with the approval of the City Manager, may transfer any unencumbered balance or any portion thereof from one fund or agency within his/her department to another fund or agency within his/her department. The City Manager must report these transfers to the City Council. The City Manager, with the approval of the Council, may transfer any unencumbered appropriation balance or any portion thereof from one department to another. The legal level of control is at the department level.
- Budget appropriations lapse at the end of the fiscal year.

**B. Budgetary Basis**

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

**C. Budget/GAAP Reconciliation**

The budgetary data for the general, special revenue, and proprietary funds is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund and

parking and airport special revenue funds are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 51,035,251	\$ 51,181,038
Other financing sources/uses (GAAP Basis)	<u>2,585,896</u>	<u>3,137,280</u>
Subtotal (GAAP Basis)	53,621,147	54,318,318
Reverse nonbudgeted activity	<u>(288,539)</u>	<u>(681,699)</u>
Budgetary Basis	<u>\$ 53,332,608</u>	<u>\$ 53,636,619</u>

In addition, adjustments were made to the enterprise funds to conform to the budgetary basis, primarily for the omission of depreciation expense which is not budgeted, the inclusion of principal debt service and capital expenses which are budgeted expenses.

**D. Excess of Expenditures Over Appropriations**

The City reflected expenditures in excess of appropriation in the following departments and transfers out:

**General Fund:**

Police	\$ (14,011)
General services	\$ (136,171)
Employee benefits	\$ (16,884)
Transfers out	\$ (11,250)

**E. Deficit Fund Equity**

The following funds or projects had deficits as of June 30, 2014:

**Nonmajor Governmental Funds:**

Community Development Fund	\$ (1,194)
Miscellaneous Special Revenue Fund	(348,432)
Other Capital Project Funds Post 2008	(889,073)
Open Space Protection Fund	(374)
Manchester Street Fund	(60,174)
Penacook Village Capital Fund	(29,784)
Total	<u>\$ (1,329,031)</u>

The temporary deficits in these funds or projects results from timing issues at year-end and were eliminated revenues or bond proceeds in fiscal year 2015.

**3. Cash and Investments**

**A. Custodial Credit Risk**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

***City Funds***

Custodial Credit Risk - Deposits. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a city with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The City's deposit policy for custodial credit risk is to fully collateralize all deposits.

As of June 30, 2014, \$250,558 of the City's bank balance of \$56,743,374 was exposed to custodial credit risk as uninsured or uncollateralized.

The Investment Policy of the City's Trustees of the Trust Funds does not permit deposits and investments in the following, without prior written approval:

- unregistered or restricted stock
- commodities, including gold, precious gems or currency futures
- private placement debt
- conditional sales contracts
- uncovered options



- short sales or margin purchases
- transferable certificates of participation in business trusts and limited partnerships
- securities of the investment managers or their respective parents, subsidiaries or affiliates
- tobacco stock

Investments at June 30, 2014 consisted of the following:

State investment pool	\$ 606,238
Certificates of deposit	1,613,080
U.S. government agencies	1,027,970
Corp. and foreign bonds	2,326,987
Common equities	5,691,927
Int'l equity mutual funds pool	3,581,989
Taxable fixed income funds pool	<u>1,569,559</u>
Total investments	<u>\$ 16,417,750</u>

Of the City's total investments, the City has a custodial credit risk exposure of \$14,804,670 because the related securities are uninsured, unregistered and held by the System's brokerage firm, which is also the Counterparty to these securities. The System manages this risk with SIPC, Excess SIPC and because the assets are held in separately identifiable trust accounts. In addition, \$606,238 of the pooled funds are invested in MBIA.

**B. Credit Risk**

The City's Investment Policy and the Board of Trustees Investment Policy minimize credit risk by limiting investments to the safest types of securities as listed above, pre-qualifying institutions and diversifying the portfolio. Information regarding the quality and maturity dates of fixed income securities is as follows (in thousands). (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Total</u>	<u>Investment Maturities</u> <u>(in Years)</u>			<u>Average Rating</u>
		<u>&lt;1</u>	<u>1-5</u>	<u>6-10</u>	
U.S. Government Agencies	\$ 1,028	\$ 156	\$ 370	\$ 502	AAA
Corp. and Foreign Bonds	<u>2,327</u>	<u>102</u>	<u>1,805</u>	<u>420</u>	A1
Total	<u>\$ 3,355</u>	<u>\$ 258</u>	<u>\$ 2,175</u>	<u>\$ 922</u>	

**C. Concentration of Credit Risk**

***City Funds***

The City's Investment Policy limits its exposure to concentration credit risk by limiting the types of investment securities that it holds to U.S. Government Obligations and by splitting its short-term deposits between financial institutions that fully collateralize them and the NHPDIP that also collateralizes the deposits and fully insures them.

***Trust Funds***

It is the policy of the Trustees that common investments shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, industry or specific issuer. The Trustees' concentration of credit risk policy is to not allow more than 5% of the portfolio to be invested in the securities of one issuer, with the exception of the U.S. Government or its agencies. As of and for the fiscal year ended June 30, 2014, the City was in compliance with this limitation policy.

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Please see table above under Part B.

***City Funds***

The City's investment policy is to minimize the risk that the market value of securities will fall due to changes in general interest rates by structuring the portfolio so securities mature to meet the cash requirements for ongoing operations, thus avoiding the need to sell securities on the open market prior to maturity. The policy also provides for investing primarily in shorter-term securities, including the local government investment pool.

***Trust Funds***

The Trust recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary loss of liquidity. Portfolio diversification is to be employed as a way to control risk. The Trustee is expected to use prudence in the selection of securities as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the specific issuer. The Trustee shall review and, if appropriate, proceed to liquidate any securities having comparable credit risks.

Information about the sensitivity of the fair values of the Trust's investments to market interest rate fluctuations is not provided, since all investments are held in mutual funds.

**E. Foreign Currency Risk**

The City's and Trustee's investment policies do not specifically address foreign currency issues, however, the City and Trustee believe that they have minimal exposure to foreign currency risk.

**4. Property Taxes Receivable**

The City bills property taxes on a quarterly basis and they are due in July, October, January and March. Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e., due or receivable, within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability as they are intended to finance the subsequent year's budget.

At the time of the tax lien, which the City usually places within 60 to 90 days after the due date, a lien is recorded on the property at the Registry of Deeds. If the property taxes (redemptions) are not paid within two years and one day of the tax lien date, the property could be conveyed to the City by deed and subsequently sold at public sale held in November of each year. Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability as they are intended to finance the subsequent year's operations.

The City annually raises through tax levy an amount (overlay for abatements) for property tax abatements and interest refunds. All abatements and interest refunds are charged to overlay.

Taxes receivable at June 30, 2014 consist of the following (in thousands):

Property taxes:		
Levy of 2014	\$ 29,453	
Levy of 2013	1,702	
Levy of 2012	856	
Levy of 2011	72	
Levy of 2010	29	
Levy of 2009	78	
Levy of 2008	11	
Levy of 2007	11	
Levy of 2006	10	
Unredeemed taxes:		
Levy of 2005	6	
Prior years	38	
Subtotal		32,266
Other taxes:		
Land use change taxes	18	
Elderly tax liens	39	
Subtotal		57
Gross Tax Receivable		32,323
Allowance for Abatements (overlay)		(2,500)
Net Total Taxes Receivables		\$ 29,823

##### 5. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>
Property taxes	\$ 427

##### 6. Loans Receivable

Loans receivable of \$847,807 in non-major governmental funds represent the uncollected balance of community development loans.

##### 7. Intergovernmental Receivables

Intergovernmental receivables in the sewer fund represent annual reimbursements from the New Hampshire Department of Environmental Services. The amount due from the State in future years is as follows:

Fiscal Year Ended June 30	Reimbursement For		
	Principal	Interest	Total
2015	\$ 228,845	\$ 74,852	\$ 303,697
2016	216,386	69,088	285,474
2017	216,533	62,365	278,898
2018	216,287	55,780	272,067
2019	195,466	48,974	244,440
2020-2024	467,307	163,723	631,030
2025-2029	438,462	77,157	515,619
2030-2034	193,661	20,545	214,206
2035	1,722	70	1,792
Total	<u>\$ 2,174,669</u>	<u>\$ 572,554</u>	<u>\$ 2,747,223</u>

#### 8. Interfund Fund Receivables/Payables and Transfers

The City maintains self-balancing funds; however, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized when temporary cash deficits exist in individual funds. The following is an analysis of the June 30, 2014 balances in interfund receivable and payable accounts.

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 63,526	\$ -
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Community Development	-	1,194
Capital Project Funds:		
Open Space	-	374
Manchester Street	-	61,760
Trust Funds:		
Library	-	83
Other	-	115
Total	<u>\$ 63,526</u>	<u>\$ 63,526</u>

The following is an analysis of interfund transfers made in fiscal year 2014:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Fund:</u>		
Major Funds:		
General Fund	\$ 2,585,896	\$ 3,137,280
Nonmajor Funds:		
Special Revenue Funds:		
Engineering Inspection	-	400
Community Development		
Conservation Property Management	-	23,300
Parking	359,744	167,850
Airport	-	89,119
Impact Fee	180,879	544,953
Durgin Garage	10,500	132,744
Forest and Conservation	7,617	50,000
Library	-	800
SVMS Project Fund	-	13,800
Capital Project Funds:		
Other Capital Project Funds-Post 2008	2,239,510	171,023
Fire Facility Renovations	-	4,466
Open Space	50,000	-
Manchester St	-	80,000
NEOC	450,000	-
Penacook	75,000	-
Permanent Funds:		
Cemetery (Nonexpendable)	4,629	99,510
Other (Nonexpendable)	-	6,036
Dedicated Income (Nonexpendable)	-	179,000
Debt Service Funds:		
NEOC	-	575,850
Sears Block	-	514,430
Penacook	-	31,180

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	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>Business-Type Funds:</u></b>		
<b>Major Funds:</b>		
Water	-	631,910
Sewer	-	661,740
Solid Waste	1,232,930	-
<b>Nonmajor Funds:</b>		
Golf	27,886	80,450
Arena	<u>16,710</u>	<u>45,460</u>
<b>Total</b>	<b><u>\$ 7,241,301</u></b>	<b><u>\$ 7,241,301</u></b>

Of the transfer into the Solid Waste fund, \$1,219,130 was transferred from the General Fund to subsidize the fund operations. In addition, approximately \$441,710 and \$544,040 were transferred from the Water and Sewer funds, respectively, to the General Fund for indirect costs. \$1,170,000 of the transfer into Other Capital Project Funds-Post 2008 was transferred from the Highway Reserve Trust Fund.

In addition, interfund transfers are used to move unrestricted General Fund revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

## **9. Capital Assets**

Capital asset activity for the year ended June 30, 2014 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Land improvements	\$ 5,417	\$ -	\$ -	\$ 5,417
Buildings and improvement	41,548	642	-	42,190
Machinery, equipment, and furnishing	8,375	587	-	8,962
Infrastructure	76,519	4,506	-	81,025
Licensed vehicles	13,509	1,324	(129)	14,704
Total capital assets, being depreciated	145,368	7,059	(129)	152,298
Less accumulated depreciation for:				
Land improvements	(4,050)	(96)	-	(4,146)
Buildings and improvement	(14,402)	(1,548)	-	(15,950)
Machinery, equipment, and furnishing	(6,980)	(581)	-	(7,561)
Infrastructure	(16,019)	(1,474)	-	(17,493)
Licensed vehicles	(10,504)	(960)	129	(11,335)
Total accumulated depreciation	(51,955)	(4,659)	129	(56,485)
Total capital assets, being depreciated, net	93,413	2,400	-	95,813
Capital assets, not being depreciated:				
Land	14,883	1,025	-	15,908
Construction in progress	13,616	6,717	(5,027)	15,306
Total capital assets, not being depreciated	28,499	7,742	(5,027)	31,214
Governmental activities capital assets, net	\$ 121,912	\$ 10,142	\$ (5,027)	\$ 127,027

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Land improvements	\$ 100	\$ 53	\$ -	\$ 153
Buildings and improvement	63,483	927	-	64,410
Machinery, equipment, and furnishing	6,174	580	-	6,754
Infrastructure	141,060	1,832	-	142,892
Licensed vehicles	1,142	177	(65)	1,254
Total capital assets, being depreciated	211,959	3,569	(65)	215,463
Less accumulated depreciation for:				
Land improvements	(35)	(5)	-	(40)
Buildings and improvement	(25,494)	(1,553)	-	(27,047)
Machinery, equipment, and furnishing	(4,564)	(309)	-	(4,873)
Infrastructure	(58,975)	(2,161)	-	(61,136)
Licensed vehicles	(743)	(114)	65	(792)
Total accumulated depreciation	(89,811)	(4,142)	65	(93,888)
Total capital assets, being depreciated, net	122,148	(573)	-	121,575
Capital assets, not being depreciated:				
Land	1,064	-	-	1,064
Construction in progress	4,386	4,991	(3,155)	6,222
Total capital assets, not being depreciated	5,450	4,991	(3,155)	7,286
Business-type activities capital assets, net	\$ 127,598	\$ 4,418	\$ (3,155)	\$ 128,861



Depreciation expense was charged to functions of the City as follows (in thousands):

**Governmental Activities:**

Public safety	\$ 403
General services	2,625
Community Development	1,342
Leisure and information services	<u>289</u>

Total depreciation expense - governmental activities \$ 4,659

**Business-Type Activities:**

Water	\$ 1,762
Sewer	2,272
Non-major	<u>108</u>

Total depreciation expense - business-type activities \$ 4,142

**10. Accounts Payables**

Accounts payable represent fiscal year 2014 expenditures paid in July, 2014.

**11. Long-Term Debt**

**A. Long-Term Debt Supporting Governmental Activities**

General obligation bonds, issued by the City for various municipal projects are approved by City Council and repaid with property taxes recorded in the General Fund and user fees recorded in Enterprise Funds. Compensated absences are repaid from the funds that the costs relate to, mostly general fund, and also water, sewer, solid waste, golf, arena, and other special revenue funds.

**B. General Obligation Bonds and Loans**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The City has not issued any revenue bonds. All bonds and loans outstanding were used in calculating the net position invested in capital assets net of related debt. General obligation bonds currently outstanding are as follows:

	Original	Serial	Interest	Amount
	Amount	Maturities	Rate(s) %	Outstanding
		Through		as of
<u>Governmental Funds:</u>				<u>6/30/14</u>
<u>Bonds Payable:</u>				
Public Improvements	\$ 4,770,000	04/15/15	4.60 - 6.50	\$ 279,000
Public Improvements	2,463,504	10/15/15	4.00 - 4.70	218,731
Public Improvements	8,322,590	10/15/16	4.00 - 4.70	612,000
Public Improvements	6,027,815	07/15/24	3.00 - 5.00	1,618,810
Public Improvements	10,161,000	07/15/25	3.75 - 5.00	5,620,000
Public improvements	5,920,000	03/15/26	3.50 - 5.00	975,000
Public improvements	10,632,960	01/15/27	4.00 - 5.50	5,070,384
Public improvements	4,250,710	08/15/28	3.00 - 5.00	2,740,000
Public improvements	2,949,811	01/15/30	2.00 - 4.00	2,059,355
Public Improvements	5,063,000	01/15/26	2.00 - 4.00	3,988,000
Public improvements	2,380,631	07/15/26	2.00 - 3.20	2,046,130
Public Improvements	4,333,851	01/15/32	2.00 - 3.00	3,609,200
Public Improvements	6,988,240	01/15/33	2.125-4.00	6,556,940
Public improvements	96,500	12/15/25	3.00 - 4.00	96,500
Public improvements	8,635,500	06/15/34	2.00 - 4.00	8,635,500
Total Governmental Funds:				<u>\$ 44,125,550</u>

	Original	Serial	Interest	Amount
	Amount	Maturities	Rate(s) %	Outstanding
		Through		as of
<u>Business-Type Activities:</u>				<u>6/30/14</u>
<u>Water Fund:</u>				
<u>Bonds Payable:</u>				
Water	\$ 1,980,000	04/01/15	4.60 - 6.50	\$ 20,000
Water meters	2,297,279	10/15/16	4.00 - 4.70	184,000
Water	452,280	10/15/10	4.00 - 4.70	12,725
Water	2,023,545	07/15/24	3.00 - 5.00	342,650
Water	1,760,000	03/15/26	3.50 - 5.00	1,165,000
Water	2,994,840	08/15/29	3.00 - 5.00	2,070,000
Water	1,205,450	01/15/30	2.00 - 4.00	490,645
Water	2,072,500	01/15/26	2.00 - 4.00	1,685,000
Water	1,653,750	01/15/32	2.00 - 3.00	1,445,700
Water	3,766,650	01/15/33	2.125-4.00	3,470,750
Water	1,627,800	12/15/29	3.00 - 4.00	1,627,800
Total Bonds Payable:				<u>12,514,270</u>
Other Long-term Debt:				
Water State Revolving Loan	245,000	05/01/30	0.864	<u>204,596</u>
Total Other Long-term Debt				<u>204,596</u>
Total Water Fund				<u>12,718,866</u>

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	Original Amount	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/14
<b>Enterprise Funds:</b>				
<b>Sewer Fund:</b>				
Bonds Payable				
Sanitary sewer	2,150,000	04/01/17	4.60 - 6.50	99,000
Sanitary sewer	910,176	10/15/15	4.00 - 4.70	63,000
Sanitary sewer	312,175	10/15/14	4.00 - 4.70	9,543
Sanitary sewer	1,465,790	07/15/24	3.00 - 5.00	282,600
Sanitary sewer	2,121,000	03/15/26	3.50 - 5.00	925,000
Sanitary sewer	2,210,990	01/15/27	4.00 - 5.50	1,365,216
Sanitary sewer	1,754,450	08/15/29	3.00 - 5.00	1,230,000
Sanitary sewer	2,328,700	01/15/30	2.00 - 4.00	1,705,000
Sanitary sewer	213,000	01/15/30	2.00 - 4.00	137,000
Sanitary sewer	78,182	07/15/26	2.00 - 3.20	73,159
Sanitary sewer	1,399,900	01/15/32	2.00 - 3.00	1,162,500
Sanitary sewer	3,080,660	01/15/33	2.125-4.00	2,838,180
Sanitary sewer	1,176,200	12/15/29	3.00 - 4.00	1,176,200
Total Bonds Payable				11,066,378
 Other Long-term Debt:				
Sewer State Revolving Loan	2,062,745	07/15/19	1.02	2,062,745
Sewer State Revolving Loan	1,279,126	07/15/19	1.02	1,099,609
Total Other Long-term Debt				3,162,354
Total Sewer Fund				14,228,732
 Solid Waste:				
Bonds Payable				
Solid Waste	241,950	01/15/32	2.00 - 3.00	212,000
Solid Waste	172,450	01/15/28	2.125-4.00	157,150
Total Solid Waste Fund				369,150
 Nonmajor Funds:				
Bonds Payable:				
Golf equipment	73,100	01/15/30	2.00 - 4.00	10,000
Clubhouse improvements	87,000	01/15/33	2.125-4.00	62,000
Beaver Meadow improvements	52,500	12/15/21	3.00	52,500
Beaver Meadow club house	19,000	06/15/29	2.00 - 4.00	19,000
Arena expansion	430,000	10/15/15	4.00 - 4.70	56,000
Arena	149,000	03/15/26	3.50 - 5.00	30,000
Arena	48,750	01/15/27	4.00 - 5.50	14,400
Arena	1,187	07/15/26	2.00 - 3.20	711
Arena	460,550	01/15/32	2.00 - 3.00	410,600
Arena	63,500	06/15/27	3.00 - 4.00	63,500
Total Other Enterprise Funds				718,711
Total Enterprise Fund Long-Term Debt				\$ 28,035,459

**C. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2014 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 5,195,122	\$ 1,586,807	\$ 6,781,929
2016	4,512,456	1,406,208	5,918,664
2017	3,703,957	1,254,692	4,958,649
2018	3,537,911	1,117,512	4,655,423
2019	3,402,551	988,837	4,391,388
2020-2024	13,846,729	3,146,722	16,993,451
2025-2029	7,500,114	1,045,661	8,545,775
2030-2034	2,426,710	212,668	2,639,378
Total	\$ <u>44,125,550</u>	\$ <u>10,759,107</u>	\$ <u>54,884,657</u>
<u>Enterprise</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 3,356,428	\$ 898,930	\$ 4,255,358
2016	3,122,995	793,475	3,916,470
2017	2,718,950	700,820	3,419,770
2018	2,487,234	618,799	3,106,033
2019	2,358,308	542,232	2,900,540
2020-2024	7,625,653	1,766,732	9,392,385
2025-2029	5,336,931	645,251	5,982,182
2030-2033	1,028,960	58,367	1,087,327
Total	\$ <u>28,035,459</u>	\$ <u>6,024,606</u>	\$ <u>34,060,065</u>

**D. Bond Authorizations**

Long-term debt authorizations which have not been issued or rescinded as of June 30, 2014 are as follows:

<u>Purpose</u>	<u>Amount</u>
Open Space	\$ 2,565,626
Eagle Square Renovations	175,000
Downtown Street Improvement	1,285,000
Underground Utility Installation - Sears TIF	2,500,000
Downtown Complete Street Project	975,677
Sewalls Falls Bridge Replacement	140,000
Penacook Village TIF Tannery	170,000
NH Employment Security Building	1,990,000
Whispering Heights	374
Parallel Taxiway	543
Purchase Tsunis Property on Storrs Street	600,000
BMGC Club House & Building	60,000
Total	\$ <u>10,462,220</u>

### E. Prior Year's Debt Defeasance

#### Prior Year

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. The proceeds from the new issuances of the general obligation bonds were used to purchase U.S. government securities, and those securities were deposited in irrevocable trusts with an escrow agent to provide debt service payments until the refunded bonds mature. For financial reporting purposes, the debt has been considered defeased, and therefore, removed as a liability from the City's balance sheet. As of June 30, 2014, the amount of defeased debt still outstanding on the fiscal year 2010 refunding is \$668,972.

### F. Changes in General Long-Term Liabilities

During the year ended June 30, 2014, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/13	Additions	Reductions	Total Balance 6/30/14	Less Current Portion	Equals Long-Term Portion 6/30/14
<u>Governmental Activities</u>						
Bonds and loans payable	\$ 40,430	\$ 8,732	\$ (5,037)	\$ 44,125	\$ (5,195)	\$ 38,930
Other:						
Net OPEB obligation <sup>(1)</sup>	7,695	3,347	(1,611)	9,431	-	9,431
Accrued employee benefits	2,187	161	(41)	2,307	(1,961)	346
Landfill closure	360	-	(30)	330	(30)	300
Subtotal	10,242	3,508	(1,682)	12,068	(1,991)	10,077
Totals	\$ 50,672	\$ 12,240	\$ (6,719)	\$ 56,193	\$ (7,186)	\$ 49,007

(1) The City typically uses the General Fund to liquidate governmental activities other post-employment benefit obligations.

	Total Balance 7/1/13	Additions	Reductions	Total Balance 6/30/14	Less Current Portion	Equals Long-Term Portion 6/30/14
<u>Business-Type Activities</u>						
Bonds and loans payable	\$ 28,733	\$ 2,939	\$ (3,637)	\$ 28,035	\$ (3,356)	\$ 24,679
Other:						
Net OPEB obligation <sup>(2)</sup>	854	373	(179)	1,048	-	1,048
Accrued employee benefits	230	16	(40)	206	(206) <sup>(A)</sup>	-
Subtotal	1,084	389	(219)	1,254	(206)	1,048
Totals	\$ 29,817	\$ 3,328	\$ (3,856)	\$ 29,289	\$ (3,562)	\$ 25,727

<sup>(A)</sup> The City estimates that all of this liability is current.

<sup>(2)</sup> The City typically uses the General Fund to liquidate business-type activities other post-employment benefit obligations.

## 12. Landfill Closure and Postclosure Care Costs

The City is required by state and federal laws and regulations to construct a final capping system on the Concord Sanitary Landfill and perform certain maintenance and monitoring functions at the site for 30 years.

The landfill stopped accepting waste in May 1994, and the final capping system was completed in July 1995. The City has reflected \$330,000 as the estimate of the remaining postclosure care liability at June 30, 2014 in the Governmental Activities Statement of Net Position. Actual costs may differ due to inflation, changes in technology, or changes in regulations.

## 13. Deferred Inflows of Resources

The City implemented GASB 65, *Items Previously Reported as Assets and Liabilities*. Deferred inflows of resources are the acquisition of net position by the City that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

Governmental funds report *Deferred Inflows of Resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. As of June 30, 2014, the balance consisted of the following (in thousands):

	Entity-wide Basis		Fund Basis		Fund Basis	
	Governmental	Business-type	Governmental		Proprietary Funds	
	Activities	Activities	General Fund	Nonmajor	Solid Waste	Nonmajor
Unavailable Revenues	\$ 173	\$ 114	\$ 782	\$ 970	\$ 72	\$ 42
Taxes Collected In Advance	20,401	-	20,401	-	-	-
Taxes Levied In Advance	29,453	-	29,453	-	-	-
	<u>\$ 50,027</u>	<u>\$ 114</u>	<u>\$ 50,636</u>	<u>\$ 970</u>	<u>\$ 72</u>	<u>\$ 42</u>

## 14. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

## 15. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The City implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2014:

**Nonspendable** - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

**Restricted** - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

**Committed** - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved by City Council, capital reserve funds set aside by City Council vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

**Assigned** - Represents amounts that are constrained by the City's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various City departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

**Unassigned** - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the City's fund balances at June 30, 2014:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Nonspendable</b>			
Inventories	\$ 152,871	\$ -	\$ 152,871
Nonexpendable permanent funds	-	12,004,524	12,004,524
<b>Total Nonspendable</b>	<b>152,871</b>	<b>12,004,524</b>	<b>12,157,395</b>
<b>Restricted</b>			
Other Capital Project Funds Post 2008	-	3,978,808	3,978,808
Route 3 Corridor	-	1,983,934	1,983,934
Community Development	-	1,801	1,801
House Revolving	-	583,786	583,786
Airport	-	623,029	623,029
Impact Fees	-	1,109,509	1,109,509
Miscellaneous Special Revenue	-	432,147	432,147
NEOC TIF	-	455,519	455,519
Penacook Village TIF	-	35,525	35,525
Sears Block TIF	-	335,584	335,584
<b>Total Restricted</b>	<b>-</b>	<b>9,539,642</b>	<b>9,539,642</b>
<b>Committed</b>			
Insured retention	966,002	-	966,002
Highways	1,130,931	-	1,130,931
Economic development	73,553	-	73,553
Equipment	280,237	-	280,237
ERIP	127	-	127
OPEB	736,365	-	736,365
Building Improvement	123,985	-	123,985
Other capital reserves	105,713	-	105,713
Community Development/ Engineering	-	98,067	98,067
Parking	-	132,771	132,771
Community Development/ Property Management	-	110,177	110,177
NEOC Capital	-	459,339	459,339
Penacook Village Capital	-	4,598	4,598
Sears Block Capital	-	3,020	3,020
Capital project funds	-	1,554,308	1,554,308
Expendable permanent funds	-	2,747,525	2,747,525
<b>Total Committed</b>	<b>3,416,913</b>	<b>5,109,805</b>	<b>8,526,718</b>
<b>Assigned</b>			
Paving	750,000	-	750,000
<b>Total Assigned</b>	<b>750,000</b>	<b>-</b>	<b>750,000</b>
<b>Unassigned</b>	<b>9,879,330</b>	<b>(1,329,031)</b>	<b>8,550,299</b>
<b>Total Fund Balance</b>	<b>\$ 14,199,114</b>	<b>\$ 25,324,940</b>	<b>\$ 39,524,054</b>



**16. Commitments and Contingencies**

Outstanding Legal Issues - There are several pending legal issues in which the City is involved. The City's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Abatements - There are certain cases pending before the BTLA and Superior Court in NH in regard to alleged discrepancies in property assessments. According to the City's counsel, the probable outcome of these cases at the present time is indeterminable.

**17. Post-Employment Healthcare and Life Insurance Benefits**

The City provides certain healthcare benefits for retired employees and will provide benefits to current employees hired prior to January 1, 1991 upon retirement. Payments are made in accordance with City policy established in January 1987 and annual appropriations. In order to participate in the City Group Health Insurance Program (the Retiree Group), the employee must be enrolled in the City group plan upon the date of retirement from the City, must be at least age 62 with 10 years of service (age 60 with 35 or more years of service), and must be vested in the New Hampshire Retirement System.

Persons who retire from the City with at least ten (10) years of creditable services in the New Hampshire Retirement System but prior to the minimum age 62 must maintain an unbroken participation (at retiree's expense) in the Retiree Group from the effective date of their retirement until qualifying for the City-paid premium benefit in order to become eligible for such City-paid premium benefit at a later date.

As of June 30, 2014, there were 302 retiree subscribers, including eligible spouses, receiving healthcare benefits through the City. The City recognizes the cost of providing these benefits as paid.

The City implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future

retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

**A. Plan Description**

In addition to providing the pension benefits described, the City provides post-employment healthcare and life insurance benefits for retired employees through the City's single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of June 30, 2014, the actuarial valuation date, approximately 267 retirees and 420 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

**B. Benefits Provided**

The City provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the City and meet the eligibility criteria will receive these benefits.

**C. Funding Policy**

Retirees contribute in aggregate 17% of the cost of the health plan, as determined by the City. The City contributes the remainder of the health plan costs on a pay-as-you-go basis.

**D. Annual OPEB Costs and Net OPEB Obligation**

The City's fiscal 2014 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the City's annual OPEB cost for the year ending June 30, 2014, the amount actually contributed to the plan, and the change in the City's net OPEB obligation based on an actuarial valuation as of June 30, 2014.

Annual Required Contribution (ARC)	\$ 3,335,549
Interest on net OPEB obligation	384,680
Adjustment to ARC	<u>(524,802)</u>
Annual OPEB cost	3,195,427
Contributions made	<u>(1,264,874)</u>
Increase in net OPEB obligation	1,930,553
Net OPEB obligation - beginning of year	<u>8,548,445</u>
Net OPEB obligation - end of year	<u>\$ 10,478,998</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 3,195,427	39.6%	\$ 10,478,998
2013	\$ 3,423,333	41.4%	\$ 8,548,445
2012	\$ 3,458,108	51.2%	\$ 6,543,609
2011	\$ 3,431,103	43.5%	\$ 4,854,548
2010	\$ 2,748,222	48.6%	\$ 2,916,832
2009	\$ 2,596,459	42.0%	\$ 1,505,193

The City's net OPEB obligation as of June 30, 2014 is recorded as a component of the "other long-term liabilities" line item.

**E. Funded Status and Funding Progress**

The funded status of the plan as of June 30, 2014, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 41,977,625
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 41,977,625</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 24,554,737</u>
UAAL as a percentage of covered payroll	<u>171.0%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future

employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**F. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the plan as understood by the City and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the City and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2014 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the City has not advance funded its obligation. The actuarial assumptions included a 4.5% investment rate of return, a 3.0% inflation rate, projected salary increases of 3% per year, and an initial annual healthcare cost trend rate of 10% which decreases to a 5.0% long-term rate for all health-care benefits after ten years. The amortization costs for the initial UAAL is a level dollar amount for a period of 30 years, on an open group.

**18. Retirement System**

The City follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

**A. Plan Description**

Full-time employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible

and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

**B. Funding Policy**

Plan members are required to contribute 7%, 11.55% Police, and 11.8% Fire of annual covered compensation to the pension plan. The City makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, which range from 10.77% to 27.74 % of covered compensation. The City's contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$4,900,889, \$3,939,353, and \$4,020,064, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2014, was \$27,155,200. Contribution requirements for the year ended June 30, 2014, were as follows:

Employees' contributions	\$ 2,479,983
City contributions	<u>4,900,889</u>
Total	<u>\$ 7,380,872</u>

**19. Risk Management**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The government participates in a risk pool for workers' compensation for which it does not retain any risk of loss. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

**20. Implementation of New GASB Standard**

The Governmental Accounting Standards Board (GASB) has issued Statement 68 Accounting and Financial Reporting for Pensions, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the City's basic financial statements by recognizing as a liability and expense, the City's applicable portion of the actuarially accrued liability of New Hampshire Retirement System (NHRS).

**21. Tax Increment Districts**

The following represents the North End Opportunity Corridor Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

**Revenues:**

Tax increment district	\$ 8,292,575	
Investment interest	143,876	
Other	<u>164,031</u>	8,600,482

**Expenditures:**

Principal	4,740,000	
Interest on debt	1,836,287	
Outside services	<u>1,568,676</u>	<u>8,144,963</u>

Excess (deficiency) of revenue	<u>455,519</u>
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Fund Balance Reserved for Debt Service	<u>\$ 455,519</u>
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**Long-Term Debt Payable:**

Principal	\$ (499,000)	
Interest	<u>(19,208)</u>	(518,208)

Available fund balance	<u>455,519</u>
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Deficit to be Raised by Tax Increment District	<u>\$ (62,689)</u>
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**Assessment Information:**

Base Value	<u>\$ 4,842,600</u>
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Captured Value*	<u>\$ 50,329,700</u>
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\* = As of April 1, 2013

The following represents the Sears Block Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

**Revenues:**

Tax increment district	\$ 2,434,348	
Interest on proceeds from sale of bonds	24,872	
Investment interest	<u>58,348</u>	2,517,568

**Expenditures:**

Principal	900,660	
Interest on debt	746,894	
Outside services	<u>534,430</u>	<u>2,181,984</u>

Excess (deficiency) of revenue		<u>335,584</u>
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Fund Balance Reserved for Debt Service		\$ <u>335,584</u>
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**Long-Term Debt Payable:**

Principal	\$ (7,350,000)	
Interest	<u>(1,782,185)</u>	(9,132,185)

Available fund balance		<u>335,584</u>
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Deficit to be Raised by Tax Increment District		\$ <u>(8,796,601)</u>
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**Assessment Information:**

Base Value		\$ <u>5,784,200</u>
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Captured Value*		\$ <u>22,189,539</u>
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\* = As of April 1, 2013

The following represents the Penacook Village Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

Revenues:

Tax increment district	\$ 108,160	
Investment interest	<u>1,414</u>	109,574

Expenditures:

Principal	30,000	
Interest on debt	12,769	
Outside services	<u>31,280</u>	<u>74,049</u>

Excess (deficiency) of revenue		<u>35,525</u>
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Fund Balance Reserved for Debt Service		<u>\$ 35,525</u>
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Long-Term Debt Payable:

Principal	\$ (246,400)	
Interest	<u>(54,266)</u>	(300,666)

Available fund balance		<u>35,525</u>
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Deficit to be Raised by Tax Increment District		<u>\$ (265,141)</u>
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Assessment Information:

Base Value		<u>\$ 93,900</u>
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Captured Value*		<u>\$ 1,739,800</u>
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\* = As of April 1, 2013



**CITY OF CONCORD, NEW HAMPSHIRE**  
**SCHEDULE OF FUNDING PROGRESS**  
**REQUIRED SUPPLEMENTARY INFORMATION**

June 30, 2014  
(Unaudited)

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
06/30/14	\$ -	\$ 41,977,625	\$ 41,977,625	0.0%	\$ 24,554,737	171.0%
06/30/13	\$ -	\$ 44,570,306	\$ 44,570,306	0.0%	\$ 23,836,550	187.0%
06/30/12	\$ -	\$ 45,329,899	\$ 45,329,899	0.0%	\$ 22,842,803	198.4%
06/30/11	\$ -	\$ 44,584,170	\$ 44,584,170	0.0%	\$ 22,177,479	201.0%
06/30/10	\$ -	\$ 34,026,431	\$ 34,026,431	0.0%	\$ 21,944,145	155.1%
06/30/09	\$ -	\$ 32,230,706	\$ 32,230,706	0.0%	\$ 21,304,995	151.3%

See Independent Auditors' Report.



## **Combining Financial Statements**

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Special Revenue Funds are established to account for resources obtained and expended for specified purposes and restricted by law or local action.

Special Revenue Funds are established for the following purposes:

- Community Development Fund - to account for the use of Community Development Block Grant Funds as received from the federal government through the New Hampshire Office of State Planning.
- Housing Revolving Loan Fund - to account for revenues and expenditures incurred with loans issued to various homeowners.
- Community Development Engineering Inspection Fund - to account for funds related to providing inspection services funded by developers and contractors for their projects.
- Community Development Conservation Property Management Fund - to account for funds related to operating and managing conservation property purchased by conservation funds including land use change taxes, conservation bonds, and other sources designated for a similar purpose.
- Parking Fund - to account for revenues and expenditures incurred with the collection of City parking meter fees.
- Airport Fund - to account for revenues and expenditures incurred with the operation of the Concord Airport.
- Impact Fee Fund - to account for revenues and expenditures incurred with fees charged on the construction of new buildings.
- Miscellaneous Special Revenue Fund - to account for the various other funds of the City legally restricted for specific purposes.
- Durgin Garage - to account for monies received by the City to fund capital improvements on the Durgin Garage.
- Nelson - to account for monies left to the Concord Public Library for capital improvement or land acquisition.
- Forest and Conservation - to account for revenues collected from the Land Use Charge Tax (used to preserve and protect open space, forests and

conservation land in the City) and the option to purchase real property or interests therein.

- Cemetery - to account for expendable gifts to the City designated for the maintenance of cemeteries.
- Library - to account for expendable gifts to the City designated for the libraries.
- Mountain Green - to account for assessment revenues designated for the repair, maintenance, and replacement of the sanitary sewer system.
- Downtown Economic Development - to account for funds transferred from the Community Development Fund for downtown economic development.
- SVMS Project - to account for funds for the purpose of managing the soil vapor management system located at the Old Suncook Road Landfill.

## **CAPITAL PROJECT FUNDS**

Capital Project Funds are established to account for resources obtained and expended for the acquisition of major capital facilities or equipment other than those employed in the delivery of services accounted for in Enterprise Funds.

The current funds were established for the following purposes:

- **Other Capital Project Funds - Post 2008** - to account for various other smaller construction projects funded by various sources after 6/30/08.
- **Fire Facility Renovations** - to account for the construction and renovation of the City's Fire Department Facility.
- **Open Space Protection Fund** - to account for annually planned acquisitions of open space and conservation easements in accordance with the priorities of the Master Plan and Vision 2020.
- **Capital Commons Garage Fund** - to account for the construction of a new parking garage subsequent to the demolition of the former Sears building.
- **Route 3 Corridor Fund** - to account for the design and construction of roadway improvements in an effort to address existing and future traffic congestion, access and mobility along the Route 3 corridor.
- **Manchester Street Fund** - to account for the design and construction of roadway improvements in an effort to address existing and future traffic congestion, access and mobility along Manchester Street.
- **North End Opportunity Corridor (NEOC) Capital Fund** - to account for the construction and redevelopment within the district, including but not limited to public infrastructure improvements to serve new development.
- **Sears Block Capital Fund** - to account for the maintenance of landscaping and related public infrastructures associated with the capital common municipal parking garage.
- **Penacook Village Capital Fund** - to account for the design and construction of a variety of public improvements within the district, including but not limited to roadway reconstruction, sidewalk construction, streetscape amenities, and utility reconstruction and replacement.

## **PERMANENT FUNDS**

Permanent Funds are established to account for certain assets held by the City in a fiduciary capacity as trustee. The following is a description of City Permanent Funds:

- Cemetery - to account for nonexpendable gifts to the City. Income is available for maintenance of various cemeteries.
- Library - to account for nonexpendable gifts received by the library with income restricted for maintenance of the library grounds.
- Dedicated Income - to account for nonexpendable gifts received by the city to be used for the purchase of a new lot suitable for the library, the erection of the library building, and any other general library purposes thereof.
- Other - to account for all other nonexpendable gifts received by the city. Income is available for those activities designated by the appropriate trust instrument.

## **DEBT SERVICE FUND**

Debt Service Funds are established to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

The following is a description of the City's Debt Service Fund:

- North End Opportunity Corridor (NEOC) Tax Increment Financing District (NEOCTIFD) - established in March 1998 to account for related revenues and debt service expenditures by this TIFD.
- Sears Block Tax Increment Financing District (SBTIFD) - to account for funds collected in accordance with the tax increment financing plan dedicated for repayment of bonds issued for construction of the Capital commons Garage.
- Penacook Village Tax Increment Financing District (PVTIFD) - established in June 2010 to account for related revenues and debt service expenditures by this TIFD.

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**CITY OF CONCORD, NEW HAMPSHIRE**

**Combining Balance Sheet**

**Nonmajor Governmental Funds**

**June 30, 2014**

	<u>Special Revenue Funds</u>			
	<u>Community Development Fund</u>	<u>Housing Revolving Loan Fund</u>	<u>Community Development Engineering Inspection Fund</u>	<u>Community Development Conservation Property Management Fund</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 1,801	\$ 583,829	\$ 283,940	\$ 110,177
Investments	-	-	-	-
Accounts receivable	-	-	29,101	-
Loans receivable	-	847,807	-	-
Other assets	-	-	976	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<b>\$ 1,801</b>	<b>\$ 1,431,636</b>	<b>\$ 294,017</b>	<b>\$ 110,177</b>
<b><u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u></b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 43	\$ 182	\$ -
Retainage payable	-	-	-	-
Other liabilities	-	-	195,768	-
Due to other funds	1,194	-	-	-
	<u>1,194</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<b>1,194</b>	<b>43</b>	<b>195,950</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned revenues	-	847,807	-	-
	<u>-</u>	<u>847,807</u>	<u>-</u>	<u>-</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>847,807</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	1,801	583,786	-	-
Committed	-	-	98,067	110,177
Unassigned	(1,194)	-	-	-
	<u>(1,194)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balances</b>	<b>607</b>	<b>583,786</b>	<b>98,067</b>	<b>110,177</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,801</b>	<b>\$ 1,431,636</b>	<b>\$ 294,017</b>	<b>\$ 110,177</b>

Special Revenue Funds

<u>Parking Fund</u>	<u>Airport Fund</u>	<u>Impact Fee Fund</u>	<u>Miscellaneous Special Revenue Fund</u>
\$ 266,704	\$ 622,838	\$ 1,210,352	\$ 48,979
-	-	-	-
22,407	1,707	-	40,735
-	-	-	-
<u>2,216</u>	<u>320</u>	<u>-</u>	<u>-</u>
<u>\$ 291,327</u>	<u>\$ 624,865</u>	<u>\$ 1,210,352</u>	<u>\$ 89,714</u>
\$ 36,035	\$ 1,836	\$ -	\$ 5,999
-	-	-	-
-	-	100,843	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36,035	1,836	100,843	5,999
<u>122,521</u>	<u>-</u>	<u>-</u>	<u>-</u>
122,521	-	-	-
-	-	-	-
-	623,029	1,109,509	432,147
132,771	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(348,432)</u>
<u>132,771</u>	<u>623,029</u>	<u>1,109,509</u>	<u>83,715</u>
<u>\$ 291,327</u>	<u>\$ 624,865</u>	<u>\$ 1,210,352</u>	<u>\$ 89,714</u>

(continued)

(continued)

	Special Revenue Funds				
	Durbin Garage Fund	Nelson Fund	Forest & Conservation Fund	Cemetery Fund	Library Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 302,813	\$ -	\$ 7,617	\$ 3,563	\$ -
Investments	-	316	1,505,742	9,284	442,194
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 302,813</u>	<u>\$ 316</u>	<u>\$ 1,513,359</u>	<u>\$ 12,847</u>	<u>\$ 442,194</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unearned revenues	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	302,813	316	1,513,359	12,847	442,194
Unassigned	-	-	-	-	-
Total Fund Balances	<u>302,813</u>	<u>316</u>	<u>1,513,359</u>	<u>12,847</u>	<u>442,194</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 302,813</u>	<u>\$ 316</u>	<u>\$ 1,513,359</u>	<u>\$ 12,847</u>	<u>\$ 442,194</u>

Special Revenue Funds

<u>Mountain Green Fund</u>	<u>Downtown Economic Development Fund</u>	<u>SVMS Project Fund</u>	<u>Subtotal</u>
\$ 452,709	\$ 11,069	\$ 12,218	\$ 3,898,609
-	-	-	1,957,536
-	-	-	93,950
-	-	-	847,807
-	-	-	3,512
<u>\$ 452,709</u>	<u>\$ 11,069</u>	<u>\$ 12,218</u>	<u>\$ 6,801,414</u>
\$ -	\$ -	\$ -	\$ 44,095
-	-	-	-
-	-	-	296,611
-	-	-	1,194
-	-	-	341,900
-	-	-	970,328
-	-	-	970,328
-	-	-	-
452,709	11,069	12,218	2,750,272
-	-	-	3,088,540
-	-	-	(349,626)
<u>452,709</u>	<u>11,069</u>	<u>12,218</u>	<u>5,489,186</u>
<u>\$ 452,709</u>	<u>\$ 11,069</u>	<u>\$ 12,218</u>	<u>\$ 6,801,414</u>

(continued)

(continued)

	Capital Project Funds			
	Other Capital Project Funds Post 2008	Fire Facility Renovations	Open Space Protection Fund	Capital Commons Garage Fund
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 5,918,200	\$ 258	\$ -	\$ 746
Investments	-	-	-	-
Accounts receivable	23,490	-	-	-
Loans receivable	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 5,941,690</u>	<u>\$ 258</u>	<u>\$ -</u>	<u>\$ 746</u>
<b><u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u></b>				
Liabilities:				
Accounts payable	\$ 1,274,614	\$ -	\$ -	\$ -
Retainage payable	262,288	-	-	-
Other liabilities	54,228	-	-	-
Due to other funds	-	-	374	-
Total Liabilities	<u>1,591,128</u>	<u>-</u>	<u>374</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	3,978,808	-	-	-
Committed	1,280,827	258	-	746
Unassigned	(889,073)	-	(374)	-
Total Fund Balances	<u>4,350,562</u>	<u>258</u>	<u>(374)</u>	<u>746</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,941,690</u>	<u>\$ 258</u>	<u>\$ -</u>	<u>\$ 746</u>

Capital Project Funds

<u>Route 3 Corridor Fund</u>	<u>Manchester Street Fund</u>	<u>NEOC Capital Fund</u>	<u>Sears Block Capital Fund</u>	<u>Penacook Village Capital Fund</u>	<u>Subtotal</u>
\$ 2,641,449	\$ -	\$ 463,757	\$ 3,920	\$ 64,198	\$ 9,092,528
-	-	-	-	-	-
-	1,586	-	-	-	25,076
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,641,449</u>	<u>\$ 1,586</u>	<u>\$ 463,757</u>	<u>\$ 3,920</u>	<u>\$ 64,198</u>	<u>\$ 9,117,604</u>
\$ 214,654	\$ -	\$ -	\$ -	\$ 88,679	\$ 1,577,947
150,384	-	4,418	900	705	418,693
-	-	-	-	-	54,228
<u>-</u>	<u>61,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,134</u>
365,038	61,760	4,418	900	89,384	2,113,002
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
1,963,934	-	-	-	-	5,962,742
292,477	-	459,339	3,020	4,598	2,021,265
<u>-</u>	<u>(60,174)</u>	<u>-</u>	<u>-</u>	<u>(29,784)</u>	<u>(979,405)</u>
<u>2,276,411</u>	<u>(60,174)</u>	<u>459,339</u>	<u>3,020</u>	<u>(25,186)</u>	<u>7,004,602</u>
<u>\$ 2,641,449</u>	<u>\$ 1,586</u>	<u>\$ 463,757</u>	<u>\$ 3,920</u>	<u>\$ 64,198</u>	<u>\$ 9,117,604</u>

(continued)

(continued)

	Permanent Funds				
	Cemetery Fund	Library Fund	Dedicated Income Fund	Other Fund	Subtotal
<b>ASSETS</b>					
Cash and cash equivalents	\$ 413,852	\$ -	\$ 48,100	\$ -	\$ 459,952
Investments	8,930,330	1,207,735	1,385,040	21,665	11,544,770
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	\$ 9,344,182	\$ 1,207,735	\$ 1,431,140	\$ 21,665	\$ 12,004,722
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Due to other funds	-	83	-	115	198
Total Liabilities	-	83	-	115	198
DEFERRED INFLOWS OF RESOURCES					
Unearned revenues	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
Fund Balances:					
Nonspendable	9,344,182	1,207,652	1,431,140	21,550	12,004,524
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	9,344,182	1,207,652	1,431,140	21,550	12,004,524
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,344,182	\$ 1,207,735	1,431,140	\$ 21,665	\$ 12,004,722

Debt Service Funds

<u>NEOC Fund</u>	<u>SBTIFD Fund</u>	<u>PVTIFD Fund</u>	<u>Subtotal</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 455,519	\$ 335,584	\$ 35,525	\$ 826,628	\$ 14,277,717
-	-	-	-	13,502,306
-	-	-	-	119,026
-	-	-	-	847,807
-	-	-	-	3,512
<u>\$ 455,519</u>	<u>\$ 335,584</u>	<u>\$ 35,525</u>	<u>\$ 826,628</u>	<u>\$ 28,750,368</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,622,042
-	-	-	-	418,693
-	-	-	-	350,839
-	-	-	-	63,526
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,455,100</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>970,328</u>
-	-	-	-	970,328
-	-	-	-	12,004,524
455,519	335,584	35,525	826,628	9,539,642
-	-	-	-	5,109,805
-	-	-	-	(1,329,031)
<u>455,519</u>	<u>335,584</u>	<u>35,525</u>	<u>826,628</u>	<u>25,324,940</u>
<u>\$ 455,519</u>	<u>\$ 335,584</u>	<u>\$ 35,525</u>	<u>\$ 826,628</u>	<u>\$ 28,750,368</u>



**CITY OF CONCORD, NEW HAMPSHIRE**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance**

**Nonmajor Governmental Funds**

**For the Fiscal Year Ended June 30, 2014**

	<u>Special Revenue Funds</u>			
	<u>Community Development Fund</u>	<u>Housing Revolving Loan Fund</u>	<u>Community Development Engineering Inspection Fund</u>	<u>Community Development Conservation Property Management Fund</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	489,933	-	-	-
Charges for services	-	86,568	102,389	66,793
Investment income (loss)	-	465	309	-
Contributions	-	-	-	-
Miscellaneous:				
Departmental	-	-	105,840	-
Interest and penalties	-	-	-	-
<b>Total Revenues</b>	<b>489,933</b>	<b>87,053</b>	<b>208,538</b>	<b>66,793</b>
Expenditures:				
Current:				
General government	21,500	39,028	-	-
Public safety	-	-	-	-
General services	-	-	-	-
Community development	-	-	236,826	11,180
Miscellaneous	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	468,433	-	-	-
<b>Total Expenditures</b>	<b>489,933</b>	<b>39,028</b>	<b>236,826</b>	<b>11,180</b>
Excess (deficiency) of revenues over expenditures	-	48,025	(28,288)	55,613
Other Financing Sources (Uses):				
Issuance of bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(400)	(23,300)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(23,300)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>48,025</b>	<b>(28,688)</b>	<b>32,313</b>
Fund Balance, beginning	607	535,761	126,755	77,864
<b>Fund Balance, ending</b>	<b>\$ 607</b>	<b>\$ 583,786</b>	<b>\$ 98,067</b>	<b>\$ 110,177</b>

Special Revenue Funds

<u>Parking Fund</u>	<u>Airport Fund</u>	<u>Impact Fee Fund</u>	<u>Miscellaneous Special Revenue Fund</u>
\$ -	\$ -	\$ -	\$ -
-	2,130	-	301,879
845,879	377,672	507,731	13,885
84	545	795	-
10,500	-	-	81,454
509,842	699	-	6,539
389,073	-	-	-
<u>1,735,378</u>	<u>381,046</u>	<u>508,526</u>	<u>403,357</u>
-	-	109,606	255,708
779,558	-	-	-
215,005	259,398	-	-
-	45,185	-	-
-	-	-	-
609,175	9,200	-	-
279,316	1,941	-	-
1,600	-	-	288,416
<u>1,884,654</u>	<u>315,724</u>	<u>109,606</u>	<u>544,124</u>
(149,276)	65,322	398,920	(140,767)
-	-	-	-
359,744	-	180,879	-
(167,850)	(89,119)	(544,953)	-
<u>191,894</u>	<u>(89,119)</u>	<u>(364,074)</u>	<u>-</u>
42,618	(23,797)	34,846	(140,767)
90,153	646,826	1,074,663	224,482
<u>\$ 132,771</u>	<u>\$ 623,029</u>	<u>\$ 1,109,509</u>	<u>\$ 83,715</u>

(continued)

(continued)

	Special Revenue Funds				
	Durbin Garage Fund	Nelson Fund	Forest & Conservation Fund	Cemetery Fund	Library Fund
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income (loss)	350	8	186,322	942	32,646
Contributions	-	-	51,285	3,563	8,000
Miscellaneous:					
Departmental	-	-	-	-	-
Interest and penalties	-	-	-	-	-
Total Revenues	350	8	237,607	4,505	40,646
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
General services	-	-	-	-	-
Community development	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	350	8	237,607	4,505	40,646
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	-
Transfers in	10,500	-	7,617	-	-
Transfers out	(132,744)	-	(50,000)	-	(800)
Total Other Financing Sources (Uses)	(122,244)	-	(42,383)	-	(800)
Net change in fund balance	(121,894)	8	195,224	4,505	39,846
Fund Balance, beginning	424,707	308	1,318,135	8,342	402,348
Fund Balance, ending	\$ 302,813	\$ 316	\$ 1,513,359	\$ 12,847	\$ 442,194

Special Revenue Funds

<u>Mountain Green Fund</u>	<u>Downtown Economic Development Fund</u>	<u>SVMS Project Fund</u>	<u>Subtotal</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	793,742
-	-	-	2,000,737
473	11	16	222,966
-	-	-	154,802
-	-	-	622,920
-	-	-	369,073
<u>473</u>	<u>11</u>	<u>16</u>	<u>4,164,240</u>
-	-	-	425,842
-	-	-	779,558
-	-	-	474,403
-	-	-	293,191
-	-	-	-
-	-	-	618,375
-	-	-	281,257
-	-	-	758,449
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,631,075</u>
473	11	16	533,165
-	-	-	-
-	-	-	558,740
-	-	(13,800)	(1,022,966)
-	-	(13,800)	(484,226)
473	11	(13,784)	68,939
<u>452,236</u>	<u>11,058</u>	<u>26,002</u>	<u>5,420,247</u>
\$ <u>452,709</u>	\$ <u>11,069</u>	\$ <u>12,218</u>	\$ <u>5,489,186</u>

(continued)

(continued)

	Capital Project Funds			
	Other Capital Project Funds Post 2008	Fire Facility Renovations	Open Space Protection Fund	Capital Commons Garage Fund
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,729,203	-	80,626	-
Charges for services	-	-	-	-
Investment income (loss)	349,600	-	58,000	-
Contributions	-	-	-	-
Miscellaneous:				
Departmental	2,934	-	-	-
Interest and penalties	-	-	-	-
Total Revenues	2,081,737	-	138,626	-
Expenditures:				
Current:				
General government	808,663	37	-	-
Public safety	-	-	-	-
General services	-	-	-	-
Community development	-	-	-	-
Miscellaneous	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	6,338,827	1,885	1,025,000	-
Total Expenditures	7,147,490	1,922	1,025,000	-
Excess (deficiency) of revenues over expenditures	(5,065,753)	(1,922)	(886,374)	-
Other Financing Sources (Uses):				
Issuance of bonds	4,216,400	-	836,000	-
Transfers in	2,239,510	-	50,000	-
Transfers out	(171,023)	(4,486)	-	-
Total Other Financing Sources (Uses)	6,284,887	(4,486)	886,000	-
Net change in fund balance	1,219,134	(6,388)	(374)	-
Fund Balance, beginning	3,131,428	6,646	-	746
Fund Balance, ending	\$ 4,350,562	\$ 258	\$ (374)	\$ 746

Capital Project Funds

<u>Route 3 Corridor Fund</u>	<u>Manchester Street Fund</u>	<u>NEOC Capital Fund</u>	<u>Sears Block Capital Fund</u>	<u>Penacook Village Capital Fund</u>	<u>Subtotal</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,809,829
-	-	-	-	-	-
255,400	-	-	-	-	663,000
17,000	-	-	-	-	17,000
-	-	-	-	-	-
-	-	-	-	-	2,934
-	-	-	-	-	-
<u>272,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,492,783</u>
 124,360	 95	 -	 -	 -	 933,155
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,480,483</u>	<u>-</u>	<u>71,159</u>	<u>9,000</u>	<u>132,838</u>	<u>10,058,972</u>
<u>2,604,823</u>	<u>95</u>	<u>71,159</u>	<u>9,000</u>	<u>132,838</u>	<u>10,992,127</u>
 (2,332,423)	 (95)	 (71,159)	 (9,000)	 (132,838)	 (8,499,384)
 3,679,800	 -	 -	 -	 -	 8,732,000
-	-	450,000	-	75,000	2,814,510
-	(80,000)	-	-	-	(255,489)
<u>3,679,800</u>	<u>(80,000)</u>	<u>450,000</u>	<u>-</u>	<u>75,000</u>	<u>11,291,021</u>
 1,347,177	 (80,095)	 378,841	 (9,000)	 (57,638)	 2,791,657
<u>929,234</u>	<u>19,921</u>	<u>80,498</u>	<u>12,020</u>	<u>32,452</u>	<u>4,212,945</u>
<u>\$ 2,276,411</u>	<u>\$ (60,174)</u>	<u>\$ 459,339</u>	<u>\$ 3,020</u>	<u>\$ (25,186)</u>	<u>\$ 7,004,602</u>

(continued)

(continued)

## Permanent Funds

	<u>Cemetery Fund</u>	<u>Library Fund</u>	<u>Dedicated Income Fund</u>	<u>Other Fund</u>	<u>Subtotal</u>
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income (loss)	1,378,992	178,855	110,018	2,608	1,668,473
Contributions	36,268	-	246,405	-	282,683
Miscellaneous:					
Departmental	-	-	-	-	-
Interest and penalties	-	-	-	-	-
Total Revenues	1,413,250	178,855	356,423	2,608	1,949,136
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
General services	-	-	-	-	-
Community development	-	-	-	-	-
Miscellaneous	139	47	-	115	301
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	139	47	-	115	301
Excess (deficiency) of revenues over expenditures	1,413,111	178,808	356,423	2,493	1,948,835
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	-
Transfers in	4,629	-	-	-	4,629
Transfers out	(99,510)	(6,036)	(179,000)	-	(284,546)
Total Other Financing Sources (Uses)	(94,881)	(6,036)	(179,000)	-	(279,917)
Net change in fund balance	1,318,230	170,772	177,423	2,493	1,668,918
Fund Balance, beginning	8,025,952	1,036,880	1,253,717	19,057	10,335,606
Fund Balance, ending	\$ 9,344,182	\$ 1,207,652	\$ 1,431,140	\$ 21,550	\$ 12,004,524

Debt Service Funds

<u>NEOC Fund</u>	<u>SBTIFD Fund</u>	<u>PVTIFD Fund</u>	<u>Subtotal</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 622,727	\$ 567,608	\$ 51,046	\$ 1,241,381	\$ 1,241,381
-	-	-	-	2,603,571
-	-	-	-	2,000,737
638	229	51	918	2,553,355
-	-	-	-	454,465
79,031	-	825	79,856	705,710
-	-	-	-	369,073
<u>702,394</u>	<u>567,837</u>	<u>51,922</u>	<u>1,322,153</u>	<u>9,928,292</u>
-	-	-	-	1,358,997
-	-	-	-	779,558
-	-	-	-	474,403
-	-	-	-	293,191
-	-	-	-	301
350,000	154,200	15,000	519,200	1,137,575
26,170	87,484	6,271	119,925	401,182
<u>15,936</u>	<u>-</u>	<u>-</u>	<u>15,936</u>	<u>10,833,357</u>
<u>392,106</u>	<u>241,684</u>	<u>21,271</u>	<u>655,061</u>	<u>15,278,564</u>
310,288	326,153	30,651	667,092	(5,350,272)
-	-	-	-	8,732,000
-	-	-	-	3,377,879 <sup>(A)</sup>
<u>(575,850)</u>	<u>(514,430)</u>	<u>(31,180)</u>	<u>(1,121,460)</u>	<u>(2,684,461) <sup>(A)</sup></u>
<u>(575,850)</u>	<u>(514,430)</u>	<u>(31,180)</u>	<u>(1,121,460)</u>	<u>9,425,418</u>
(265,562)	(188,277)	(529)	(454,368)	4,075,146
<u>721,081</u>	<u>523,661</u>	<u>36,054</u>	<u>1,280,996</u>	<u>21,249,794</u>
<u>\$ 455,519</u>	<u>\$ 335,584</u>	<u>\$ 35,525</u>	<u>\$ 826,628</u>	<u>\$ 25,324,940</u>

(A) Transfers between nonmajor governmental funds have been netted down on Page 34.



**Detail and Combining Budget  
and Actual Schedules**

### **General Fund**

The General Fund is established to account for all resources obtained and used for those services commonly provided by the City which are not accounted for in any other fund. These services include among other items: General government, Public Safety, General Services, Planning and Development, Leisure and Information Services and Human Services. The primary sources of revenue of the general fund are property taxes, unrestricted state revenue sharing grants, certain restricted grants, and fees for services rendered.

### **Special Revenue Fund**

The Parking and Airport Special Revenue Funds have annually adopted budgets.

**CITY OF CONCORD, NEW HAMPSHIRE**

**Detail Schedule of Revenues and Other Financing Sources -  
Budget and Actual - General Fund**

**For the Fiscal Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<b><u>Taxes</u></b>				
Property taxes - current	\$ 33,713,830	\$ 32,403,375	\$ 30,943,887	\$ (1,459,488)
Timber tax yield	15,000	15,000	20,516	5,516
Excavation activity tax	100	100	39	(61)
Motor vehicle registrations	5,425,900	5,425,900	5,662,857	236,957
Rooms and meals	1,896,000	1,896,673	1,896,673	-
Payment in lieu of taxes	678,619	678,619	698,924	20,305
	<hr/>	<hr/>	<hr/>	<hr/>
Total Taxes	41,729,449	40,419,667	39,222,896	(1,196,771)
<b><u>Licenses and Permits</u></b>				
Engineering	4,640	4,640	5,590	950
City clerk records	32,660	32,660	30,652	(2,008)
Health services	131,365	131,365	148,206	16,841
Police/protection/amusement	68,400	68,400	83,407	15,007
Code enforcement/building permits	643,000	643,000	754,963	111,963
	<hr/>	<hr/>	<hr/>	<hr/>
Total Licenses and Permits	880,065	880,065	1,022,818	142,753
<b><u>Intergovernmental</u></b>				
Railroad tax	1,000	2,354	2,416	62
Forest loss reimbursement	700	447	209	(238)
Fire service aid	125,000	125,000	125,000	-
State election reimbursement	4,500	4,500	3,677	(823)
Highway block grant	750,000	749,893	752,608	2,715
School District	135,320	135,320	135,322	2
Retiree health insurance reimbursements	1,523,860	1,523,860	1,511,185	(12,675)
Other federal	-	-	17,200	17,200
	<hr/>	<hr/>	<hr/>	<hr/>
Total Intergovernmental	2,540,380	2,541,374	2,547,617	6,243
<b><u>Charges For Services</u></b>				
Finance	160,200	160,200	158,615	(1,585)
Legal	63,360	63,360	62,360	(1,000)
City clerk	38,000	38,000	60,195	22,195
Public safety	2,475,048	2,475,048	2,692,500	217,452
General services	77,800	77,800	120,362	42,562
Community development	31,300	31,300	68,550	37,250
Human services	100,000	100,000	101,664	1,664

(continued)

(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Library	8,000	8,000	8,280	280
Recreation	623,020	623,020	508,421	(114,599)
Tower lease/ fire hdqtrs	24,000	24,000	24,120	120
Cable franchise fee	730,000	730,000	749,281	19,281
School district lease	56,100	56,100	56,100	-
Community Center rental	176,820	176,820	148,861	(27,959)
Memorial field rental	1,400	1,400	-	(1,400)
Code prosecution	15,000	15,000	20,601	5,601
Restitution	2,000	2,000	5,135	3,135
Parking fines - non meters	100,000	100,000	101,610	1,610
False alarm penalties	36,000	36,000	37,045	1,045
Overdue book fines	30,000	30,000	33,858	3,858
Total Charges For Services	4,748,048	4,748,048	4,957,558	209,510
<u>Investment Income</u>				
Earnings on investments	50,000	50,000	22,835	(27,165)
Total Investment Income	50,000	50,000	22,835	(27,165)
<u>Miscellaneous</u>				
Miscellaneous revenue not anticipated	198,540	509,152	2,171,661	1,662,509
Other share of capital debt	38,730	38,730	38,728	(2)
Sale of city property	30,000	30,000	36,978	6,978
MV transportation surcharge	174,000	174,000	172,134	(1,866)
Advertising	30,280	30,280	25,080	(5,200)
Interest, costs, and penalties	475,000	475,000	544,524	69,524
Total Miscellaneous	946,550	1,257,162	2,989,105	1,731,943
<u>Other Financing Sources</u>				
Transfers in	2,559,540	2,649,540	2,569,779	(79,761)
Budgetary use of fund balance	-	1,553,788	-	(1,553,788)
Total Other Financing Sources	2,559,540	4,203,328	2,569,779	(1,633,549)
Total Revenues and Other Financing Sources	\$ 53,454,032	\$ 54,099,644	\$ 53,332,608	\$ (767,036)

**CITY OF CONCORD, NEW HAMPSHIRE**

**Detail Schedule of Expenditures and Other Financing Uses  
Budget and Actual - General Fund**

**For the Fiscal Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<u>General Government</u>				
City Manager	\$ 1,098,050	\$ 1,118,050	\$ 1,109,020	\$ 9,030
Legal services	1,087,330	1,087,330	1,064,932	22,398
Assessor	627,515	627,515	626,959	556
Human resources	396,931	396,931	389,139	7,792
Finance	2,410,563	2,119,463	1,856,926	262,537
Information technology	643,870	643,870	617,025	26,845
City Council	30,340	30,340	26,443	3,897
City Clerk	330,934	343,434	329,796	13,638
Total General Government	6,625,533	6,366,933	6,020,240	346,693
<u>Public Safety</u>				
Police	10,809,924	10,957,724	10,971,735	(14,011)
Fire	12,456,624	12,471,624	12,324,064	147,560
Total Public Safety	23,266,548	23,429,348	23,295,799	133,549
<u>General Services</u>	6,682,908	6,831,208	6,967,379	(136,171)
Total General Services	6,682,908	6,831,208	6,967,379	(136,171)
<u>Community Development</u>	2,908,099	2,918,711	2,840,979	77,732
Total Community Development	2,908,099	2,918,711	2,840,979	77,732
<u>Leisure and Information Services</u>				
Library	1,591,418	1,591,418	1,581,123	10,295
Recreation and parks	2,423,417	2,458,117	2,450,596	7,521
Total Leisure and Information Services	4,014,835	4,049,535	4,031,719	17,816
<u>Human Services</u>	808,279	811,079	801,071	10,008
Total Human Services	808,279	811,079	801,071	10,008

(continued)

(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<u>Employee Benefits</u>				
Employee benefits	<u>2,192,900</u>	<u>2,192,900</u>	<u>2,209,784</u>	<u>(16,884)</u>
Total Employee Benefits	2,192,900	2,192,900	2,209,784	(16,884)
<u>Debt Service</u>				
Principal	3,824,050	3,824,050	3,824,050	-
Interest	<u>1,156,250</u>	<u>1,156,250</u>	<u>1,114,718</u>	<u>41,532</u>
Total Debt Service	4,980,300	4,980,300	4,938,768	41,532
<u>Other Financing Uses</u>				
Transfers out	<u>1,974,630</u>	<u>2,519,630</u>	<u>2,530,880</u>	<u>(11,250)</u>
Total Other Financing Uses	<u>1,974,630</u>	<u>2,519,630</u>	<u>2,530,880</u>	<u>(11,250)</u>
Total Expenditures and Other Financing Uses	<u>\$ 53,454,032</u>	<u>\$ 54,099,644</u>	<u>\$ 53,636,619</u>	<u>\$ 463,025</u>

**CITY OF CONCORD, NEW HAMPSHIRE**  
**Schedule of Revenues, Expenditures, and**  
**Other Financing Sources and Uses - Budget and Actual**

**Annually Budgeted Nonmajor Governmental Funds**

**For the Fiscal Year Ended June 30, 2014**

	Parking		
	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services:			
Parking - meters	770,600	759,124	(11,476)
Prepaid parking	65,000	86,755	21,755
Fuel flow fees	-	-	-
Rentals	-	-	-
Total Charges for Services	<u>835,600</u>	<u>845,879</u>	<u>10,279</u>
Investment income	600	84	(516)
Miscellaneous:			
Meter parking penalties	360,000	340,205	(19,795)
Rentals	477,848	509,842	31,994
Miscellaneous	<u>11,000</u>	<u>39,368</u>	<u>28,368</u>
Total Miscellaneous	<u>848,848</u>	<u>889,415</u>	<u>40,567</u>
Total Revenues	<u>1,685,048</u>	<u>1,735,378</u>	<u>50,330</u>
<b>Expenditures:</b>			
Public Safety:			
Compensation	351,210	322,014	29,196
Outside services	182,750	155,297	27,453
Fringe benefits	123,050	130,990	(7,940)
Supplies	38,400	30,965	7,435
Insurance	4,330	4,180	170
Taxes	77,260	136,131	(58,871)
Capital outlay	918,500	890,091	28,409
General Services:			
Compensation	48,007	45,132	2,875
Outside services	96,595	75,298	21,297
Fringe benefits	25,803	22,405	3,398
Supplies	6,280	4,159	2,121
Utilities	53,710	45,072	8,638
Insurance	17,210	17,210	-
Taxes	5,730	5,730	-
Community Development:			
Compensation	-	-	-
Outside services	-	-	-
Fringe benefits	-	-	-
Debt service	-	-	-
Total Expenditures	<u>1,948,835</u>	<u>1,884,664</u>	<u>64,181</u>
Other Financing Sources (Uses):			
Transfer in	359,744	359,744	-
Transfer out	<u>(167,850)</u>	<u>(167,850)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>191,894</u>	<u>191,894</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$ <u>(71,893)</u>	\$ <u>42,618</u>	\$ <u>114,511</u>

Airport			Total		
<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
\$ 2,400	\$ 2,130	\$ (270)	\$ 2,400	\$ 2,130	\$ (270)
-	-	-	770,600	759,124	(11,476)
-	-	-	85,000	86,755	21,755
12,250	10,047	(2,203)	12,250	10,047	(2,203)
<u>368,024</u>	<u>367,625</u>	<u>(399)</u>	<u>368,024</u>	<u>367,625</u>	<u>(399)</u>
380,274	377,672	(2,602)	1,215,874	1,223,551	7,677
1,400	545	(855)	2,000	629	(1,371)
-	-	-	360,000	340,205	(19,795)
-	-	-	477,848	509,842	31,994
-	699	699	11,000	40,067	29,067
-	699	699	848,848	890,114	41,266
<u>384,074</u>	<u>381,046</u>	<u>(3,028)</u>	<u>2,069,122</u>	<u>2,116,424</u>	<u>47,302</u>
-	-	-	351,210	322,014	29,196
-	-	-	182,750	155,297	27,453
-	-	-	123,050	130,990	(7,940)
-	-	-	38,400	30,965	7,435
-	-	-	4,330	4,160	170
-	-	-	77,260	136,131	(58,871)
-	-	-	918,500	890,091	28,409
45,950	52,048	(6,098)	93,957	97,180	(3,223)
82,794	80,447	2,347	179,389	155,745	23,644
22,840	23,773	(933)	48,643	46,178	2,465
44,405	28,817	15,588	50,685	32,976	17,709
21,952	21,202	750	75,662	68,274	9,388
7,670	7,240	430	24,880	24,450	430
42,185	45,871	(3,686)	47,915	51,601	(3,686)
26,792	34,753	(7,961)	26,792	34,753	(7,961)
600	1,200	(600)	600	1,200	(600)
10,738	9,232	1,506	10,738	9,232	1,506
<u>10,260</u>	<u>11,141</u>	<u>(881)</u>	<u>10,260</u>	<u>11,141</u>	<u>(881)</u>
318,188	315,724	462	2,265,021	2,200,378	64,643
-	-	-	359,744	359,744	-
<u>(95,156)</u>	<u>(89,119)</u>	<u>(6,037)</u>	<u>(263,006)</u>	<u>(258,969)</u>	<u>(6,037)</u>
<u>(95,156)</u>	<u>(89,119)</u>	<u>(6,037)</u>	<u>96,738</u>	<u>102,776</u>	<u>(6,037)</u>
\$ <u>(27,268)</u>	\$ <u>(23,797)</u>	\$ <u>3,471</u>	\$ <u>(99,161)</u>	\$ <u>18,821</u>	\$ <u>117,982</u>



## **Combining Financial Statements**

## **NONMAJOR BUSINESS-TYPE FUNDS**

### **PROPRIETARY (ENTERPRISE) FUNDS**

Enterprise Funds were established to account for activities that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the activity be self-supporting based on user charges.

The City of Concord has the following Nonmajor Enterprise Funds:

Golf Fund - to account for the operation and maintenance of the City's public golf course.

Arena Fund - to account for the operation and maintenance of the City's public ice arena.

## CITY OF CONCORD, NEW HAMPSHIRE

## Combining Statement of Net Position

## Nonmajor Proprietary Funds

June 30, 2014

	Business-Type Activities Enterprise Funds		
	<u>Golf Fund</u>	<u>Arena Fund</u>	<u>Total Other Funds</u>
<b>ASSETS</b>			
Current:			
Cash and short-term equivalents	\$ 67,716	\$ 339,455	\$ 407,171
User fees, net of allowance for uncollectibles	438	8,358	8,796
Prepaid assets	737	327	1,064
Inventory	<u>72,245</u>	<u>-</u>	<u>72,245</u>
Total current assets	141,136	348,140	489,276
Noncurrent:			
Capital assets:			
Land and construction in progress	62,061	107,607	169,668
Other capital assets, net of accumulated depreciation	<u>489,126</u>	<u>950,272</u>	<u>1,439,398</u>
Total noncurrent assets	<u>551,187</u>	<u>1,057,879</u>	<u>1,609,066</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	692,323	1,406,019	2,098,342
<b>LIABILITIES</b>			
Current:			
Accounts payable	57,075	5,103	62,178
Retainage payable	500	-	500
Accrued liabilities	1,342	5,959	7,301
Current portion of long-term liabilities:			
Bonds payable	43,000	76,537	119,537
Compensated absences	<u>20,377</u>	<u>7,289</u>	<u>27,666</u>
Total current liabilities	122,294	94,888	217,182
Noncurrent:			
Bonds payable, net of current portion	<u>100,500</u>	<u>498,674</u>	<u>599,174</u>
Total noncurrent liabilities	<u>100,500</u>	<u>498,674</u>	<u>599,174</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>39,872</u>	<u>2,490</u>	<u>42,362</u>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	262,666	596,052	858,718
<b>NET POSITION</b>			
Net investment in capital assets	407,687	595,414	1,003,101
Unrestricted	<u>21,970</u>	<u>214,553</u>	<u>236,523</u>
<b>TOTAL NET POSITION</b>	<u>\$ 429,657</u>	<u>\$ 809,967</u>	<u>\$ 1,239,624</u>

**CITY OF CONCORD, NEW HAMPSHIRE**

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**

**Nonmajor Proprietary Funds**

**For the Fiscal Year Ended June 30, 2014**

	<u>Golf Fund</u>	<u>Arena Fund</u>	<u>Total Other Funds</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 890,190	\$ 585,167	\$ 1,475,357
Other	<u>3,500</u>	<u>7,513</u>	<u>11,013</u>
Total Operating Revenues	893,690	592,680	1,486,370
<b>Operating Expenses:</b>			
Operating expenses	812,405	404,468	1,216,873
Depreciation	<u>54,772</u>	<u>53,392</u>	<u>108,164</u>
Total Operating Expenses	<u>867,177</u>	<u>457,860</u>	<u>1,325,037</u>
Operating Income	26,513	134,820	161,333
<b>Nonoperating Revenues (Expenses):</b>			
Investment income	40	175	215
Interest expense	<u>(4,383)</u>	<u>(15,868)</u>	<u>(20,251)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(4,343)</u>	<u>(15,693)</u>	<u>(20,036)</u>
Income Before Transfers	22,170	119,127	141,297
<b>Transfers:</b>			
Transfers in	27,886	16,710	44,596
Transfers out	<u>(80,450)</u>	<u>(45,460)</u>	<u>(125,910)</u>
Change in Net Position	(30,394)	90,377	59,983
Net Position at Beginning of Year	<u>460,051</u>	<u>719,590</u>	<u>1,179,641</u>
Net Position at End of Year	<u>\$ 429,657</u>	<u>\$ 809,967</u>	<u>\$ 1,239,624</u>

**CITY OF CONCORD, NEW HAMPSHIRE**

**Combining Statement of Cash Flows**

**Nonmajor Proprietary Funds**

**For the Fiscal Year Ended June 30, 2014**

	<u>Golf Fund</u>	<u>Arena Fund</u>	<u>Total Other Funds</u>
<b><u>Cash Flows From Operating Activities:</u></b>			
Receipts from customers and users	\$ 907,153	\$ 591,110	\$ 1,498,263
Payments to employees	(450,913)	(292,838)	(743,751)
Payments to vendors	(374,790)	(120,278)	(495,068)
<b>Net Cash Provided By Operating Activities</b>	<b>81,450</b>	<b>177,994</b>	<b>259,444</b>
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>			
Transfers in	27,886	16,710	44,596
Transfers out	(80,450)	(45,480)	(125,910)
<b>Net Cash (Used For) Noncapital Financing Activities</b>	<b>(52,564)</b>	<b>(28,750)</b>	<b>(81,314)</b>
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>			
Proceeds from bonds and notes	71,500	63,500	135,000
Principal payments on bonds and notes	(50,000)	(77,037)	(127,037)
Acquisition and construction of capital assets, net disposals	(65,333)	(38,709)	(104,042)
Interest expense	(4,853)	(16,575)	(21,428)
<b>Net Cash (Used For) Capital and Related Financing Activities</b>	<b>(48,686)</b>	<b>(68,821)</b>	<b>(117,507)</b>
<b><u>Cash Flows From Investing Activities:</u></b>			
Investment income	40	175	215
<b>Net Cash Provided by Investing Activities</b>	<b>40</b>	<b>175</b>	<b>215</b>
<b>Net Change in Cash and Short-Term Equivalents</b>	<b>(19,760)</b>	<b>80,598</b>	<b>60,838</b>
<b>Cash and Short-Term Equivalents, Beginning of Year</b>	<b>87,476</b>	<b>258,857</b>	<b>346,333</b>
<b>Cash and Short-Term Equivalents, End of Year</b>	<b>\$ 67,716</b>	<b>\$ 339,455</b>	<b>\$ 407,171</b>
<b><u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u></b>			
Operating income	\$ 26,513	\$ 134,820	\$ 161,333
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	54,772	53,392	108,164
Changes in assets and liabilities:			
User fees	(32,148)	5,016	(27,132)
Other assets	961	243	1,204
Accounts payable	19,375	(1,845)	17,530
Retainage payable	500	-	500
Compensated absences	(1,554)	(7,046)	(8,600)
Unearned revenues	-	(6,586)	(6,586)
Other liabilities	13,031	-	13,031
<b>Net Cash Provided By Operating Activities</b>	<b>\$ 81,450</b>	<b>\$ 177,994</b>	<b>\$ 259,444</b>

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**Detail Combining Budget  
And Actual Schedule**

## **PROPRIETARY (ENTERPRISE) FUNDS**

The City of Concord has the following Enterprise Funds which have annually adopted budgets:

Water Fund - to account for the operation and maintenance of the City's water lines, pumping stations and plant.

Sewer Fund - to account for the operation and maintenance of the City's sewer lines, pumping stations, and two wastewater treatment plants.

Solid Waste Fund - to account for the collection and disposal of the City's trash. Residential trash collection is handled as a transfer from the general fund and reimbursed through the property tax levy.

Golf Fund - to account for the operation and maintenance of the City's public golf course.

Arena Fund - to account for the operation and maintenance of the City's public ice arena.



**CITY OF CONCORD, NEW HAMPSHIRE**

**Schedule of Revenues and  
Expenses - Budget and Actual**

**Enterprise Funds**

**For the Fiscal Year Ended June 30, 2014**

		<u>Water Fund</u>	
	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<b>Operating Revenues:</b>			
Operating revenue	\$ 5,529,940	\$ 5,559,249	\$ 29,309
Miscellaneous	<u>4,000</u>	<u>13,961</u>	<u>9,961</u>
Total Operating Revenues	5,533,940	5,573,210	39,270
<b>Operating Expenses:</b>			
Personnel	1,772,945	1,773,444	(499)
Non-personnel	1,209,322	1,203,863	5,459
Capital outlay	104,201	40,555	63,646
Debt service	<u>1,746,480</u>	<u>1,746,475</u>	<u>5</u>
Total Operating Expenses	<u>4,832,948</u>	<u>4,764,337</u>	<u>68,611</u>
Operating Income (Loss)	700,992	808,873	107,881
<b>Non-Operating Income (Expenses):</b>			
Interest expense	(468,890)	(495,902)	(27,012)
Investment income	7,000	4,392	(2,608)
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Operating Income (Expenses)	<u>(461,890)</u>	<u>(491,510)</u>	<u>(29,620)</u>
Net Income (Loss) Before Transfers	239,102	317,363	78,261
<b>Other Financing Sources:</b>			
Transfers in	-	-	-
Transfers out	<u>(715,710)</u>	<u>(728,467)</u>	<u>(12,757)</u>
Total Other Financing Sources	<u>(715,710)</u>	<u>(728,467)</u>	<u>(12,757)</u>
Net Income (Loss)	\$ <u>(476,608)</u>	\$ <u>(411,104)</u>	\$ <u>65,504</u>

Sewer Fund			Solid Waste Fund		
<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
\$ 6,852,310	\$ 7,086,956	\$ 234,646	\$ 2,904,234	\$ 2,798,055	\$ (106,179)
8,100	24,416	16,316	-	280	280
6,860,410	7,111,372	250,962	2,904,234	2,798,335	(105,899)
2,187,135	2,155,410	31,725	275,770	251,370	24,400
1,840,643	1,706,984	133,659	4,166,999	4,095,429	71,570
51,500	38,827	12,673	-	-	-
2,093,940	1,803,153	290,787	30,300	30,300	-
6,173,218	5,704,374	468,844	4,473,069	4,377,099	95,970
687,192	1,406,998	719,806	(1,568,835)	(1,578,764)	(9,929)
(538,360)	(472,899)	65,461	(11,410)	(11,401)	9
46,000	42,487	(3,513)	-	-	-
197,450	92,476	(104,974)	-	-	-
(294,910)	(337,936)	(43,026)	(11,410)	(11,401)	9
392,282	1,069,062	676,780	(1,580,245)	(1,590,165)	(9,920)
-	-	-	1,232,930	1,261,357	28,427
(770,840)	(770,219)	621	-	-	-
(770,840)	(770,219)	621	1,232,930	1,261,357	28,427
\$ (378,558)	\$ 298,843	\$ 677,401	\$ (347,315)	\$ (328,808)	\$ 18,507

(continued)

**CITY OF CONCORD, NEW HAMPSHIRE**

**Schedule of Revenues and  
Expenses - Budget and Actual**

**Enterprise Funds**

**For the Fiscal Year Ended June 30, 2014**

(continued)

	<u>Golf Fund</u>		
	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Operating Revenues:			
Operating revenue	\$ 918,110	\$ 887,244	\$ (30,866)
Miscellaneous	<u>-</u>	<u>2,812</u>	<u>2,812</u>
Total Operating Revenues	918,110	890,056	(28,054)
Operating Expenses:			
Personnel	475,930	449,358	26,572
Non-personnel	331,460	335,747	(4,287)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Debt service	<u>52,500</u>	<u>52,500</u>	<u>-</u>
Total Operating Expenses	<u>859,890</u>	<u>837,605</u>	<u>22,285</u>
Operating Income (Loss)	58,220	52,451	(5,769)
Non-Operating Income (Expenses):			
Interest expense	(4,060)	(4,853)	(793)
Investment income	<u>280</u>	<u>40</u>	<u>(240)</u>
Total Non-Operating Income (Expenses)	<u>(3,780)</u>	<u>(4,813)</u>	<u>(1,033)</u>
Net Income (Loss) Before Transfers	54,440	47,638	(6,802)
Other Financing Sources			
Transfers in	29,100	28,104	(996)
Transfers out	<u>(77,950)</u>	<u>(77,950)</u>	<u>-</u>
Total Other Financing Sources	<u>(48,850)</u>	<u>(49,846)</u>	<u>(996)</u>
Net Income (Loss)	\$ <u>5,590</u>	\$ <u>(2,208)</u>	\$ <u>(7,798)</u>

Arena Fund		
<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
\$ 587,790	\$ 586,179	\$ (1,611)
-	-	-
587,790	586,179	(1,611)
267,240	239,924	27,316
166,518	163,851	2,667
3,350	693	2,657
78,740	78,737	3
515,848	483,205	32,643
71,942	102,974	31,032
(16,580)	(16,575)	5
390	175	(215)
(16,190)	(16,400)	(210)
55,752	86,574	30,822
16,710	16,710	-
(142,260)	(142,260)	-
(125,550)	(125,550)	-
\$ (69,798)	\$ (38,976)	\$ 30,822

## **FIDUCIARY FUNDS**

Agency Funds are established to account for fiduciary assets held by the City in a custodial capacity.

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended June 30, 2014

	Balance July 1, <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2014</u>
Assets - cash and short-term investments	\$ 224,501	\$ 8,753,801	\$ (8,742,791)	\$ 235,511
Assets - due from other funds	-	9,283,716	(9,283,716)	-
Total Assets	<u>\$ 224,501</u>	<u>\$ 18,037,517</u>	<u>\$ (18,026,507)</u>	<u>\$ 235,511</u>
Liabilities - other liabilities	\$ 224,501	\$ 16,921,744	\$ (16,910,734)	\$ 235,511
Total liabilities	<u>\$ 224,501</u>	<u>\$ 16,921,744</u>	<u>\$ (16,910,734)</u>	<u>\$ 235,511</u>

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# **STATISTICAL SECTION**

# CITY OF CONCORD, NEW HAMPSHIRE

## STATISTICAL SECTION

The City of Concord's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	<u>Page</u>
<b><i>Financial Trend Data:</i></b>	
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	122 - 125
<b><i>Information on Revenue Capacity:</i></b>	
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	126 - 130
<b><i>Debt Capacity Information:</i></b>	
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	131 - 133
<b><i>Demographic and Economic Information:</i></b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	134 - 135
<b><i>Operating Information:</i></b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the service the government provides and the activities it performs.	136 - 138

# City of Concord, New Hampshire

## Net Position by Component

Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental Activities</b>										
Net investment in capital assets										
Restricted	\$ 35,137,392	\$ 43,016,795	\$ 53,851,078	\$ 61,819,702	\$ 68,588,864	\$ 70,988,837	\$ 69,842,980	\$ 71,316,684	\$ 81,481,167	\$ 88,864,614
Unrestricted	10,411,567	11,513,702	12,132,027	12,970,495	10,576,342	11,614,642	12,582,557	12,241,140	13,112,717	14,754,794
Total governmental activities net position	23,262,390	21,206,276	18,577,283	16,400,737	15,559,497	13,778,355	17,718,248	19,800,855	14,473,038	7,308,818
<b>Business-type activities</b>										
Net investment in capital assets										
Restricted	\$ 104,436,255	\$ 104,896,142	\$ 103,870,146	\$ 104,711,008	\$ 104,127,148	\$ 104,095,897	\$ 103,659,124	\$ 103,454,627	\$ 102,153,278	\$ 103,458,912
Unrestricted	682,378	1,408,447	1,804,874	1,467,712	1,326,168	1,180,931	1,042,044	882,459	717,895	2,174,669
Total business-type activities net position	9,617,980	7,957,766	7,798,545	5,920,390	5,235,417	4,884,595	5,643,668	5,877,988	7,524,803	5,948,180
<b>Primary government</b>										
Net investment in capital assets	\$ 138,573,647	\$ 147,712,937	\$ 157,521,222	\$ 166,530,710	\$ 170,863,812	\$ 175,062,534	\$ 173,302,084	\$ 174,771,311	\$ 183,634,445	\$ 192,324,528
Restricted	11,103,945	12,923,149	13,738,701	14,438,207	11,902,510	12,795,573	13,624,801	13,123,599	13,830,612	16,928,463
Unrestricted	32,880,370	29,167,042	26,373,808	22,321,127	20,794,914	18,642,850	23,381,912	22,678,843	21,987,844	13,158,808
Total primary government net position	\$ 182,557,962	\$ 189,803,128	\$ 197,633,731	\$ 203,290,044	\$ 203,561,236	\$ 206,501,057	\$ 210,308,897	\$ 210,573,753	\$ 219,482,901	\$ 222,410,767

Data Source:  
Audited Financial Statements

City of Concord, New Hampshire

Change in Net Position  
Last Ten Fiscal Years  
(across basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 5,882,176	\$ 5,170,487	\$ 5,985,485	\$ 5,248,062	\$ 6,104,117	\$ 6,862,912	\$ 7,145,923	\$ 8,180,848	\$ 9,084,401	\$ 7,833,896
Public safety	16,071,793	17,832,430	18,889,365	19,866,305	21,144,563	21,088,118	22,584,828	24,786,159	24,731,680	26,302,829
General services	10,873,904	10,581,782	11,211,810	12,186,012	11,572,079	11,280,119	12,683,473	10,380,070	10,528,936	12,184,316
Community development	2,891,360	3,187,832	3,535,844	4,160,843	4,041,873	3,816,308	4,223,189	4,824,312	4,703,083	4,763,024
Leisure and information services	2,089,580	2,185,894	2,368,707	2,276,316	2,459,002	2,142,783	2,574,830	4,048,606	4,285,029	4,891,713
Human services	1,033,242	1,080,845	1,038,484	705,177	807,882	768,564	775,026	773,578	782,040	841,942
Interest	954,439	1,247,822	1,411,040	1,763,217	1,410,980	1,778,827	1,511,198	1,447,573	1,406,011	1,529,922
Miscellaneous	1,052,586	1,047,819	483,671	186,830	83,828	-	-	-	-	-
<b>Total governmental activities expenses</b>	<b>40,829,068</b>	<b>42,334,301</b>	<b>44,904,086</b>	<b>46,481,562</b>	<b>47,564,354</b>	<b>47,717,731</b>	<b>51,507,587</b>	<b>54,242,244</b>	<b>55,521,180</b>	<b>58,147,541</b>
<b>Business-type activities:</b>										
Water services	4,833,091	5,228,999	5,094,881	5,129,399	4,968,963	4,870,370	4,883,528	6,006,723	5,158,308	5,313,921
Wastewater services	5,536,027	6,046,585	5,761,772	6,138,385	6,436,028	6,368,885	6,247,273	6,285,448	6,427,740	6,755,444
Solid waste services	N/A	N/A	N/A	N/A	3,728,639	4,085,708	4,301,512	4,335,580	4,348,130	4,375,536
Other (nonmajor)	4,391,311	4,807,381	4,888,056	5,009,056	1,433,138	1,275,845	1,323,741	1,275,898	1,203,522	1,345,288
<b>Total business-type activities expenses</b>	<b>14,760,429</b>	<b>16,083,965</b>	<b>15,824,509</b>	<b>16,276,840</b>	<b>16,883,536</b>	<b>16,800,708</b>	<b>16,759,044</b>	<b>18,902,650</b>	<b>17,134,700</b>	<b>17,790,181</b>
<b>Total primary government expenses</b>	<b>\$ 55,589,498</b>	<b>\$ 58,418,267</b>	<b>\$ 60,728,595</b>	<b>\$ 62,758,402</b>	<b>\$ 64,447,890</b>	<b>\$ 64,518,439</b>	<b>\$ 68,266,631</b>	<b>\$ 73,144,894</b>	<b>\$ 72,655,880</b>	<b>\$ 75,937,722</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for services										
General government	\$ 2,783,510	\$ 2,826,179	\$ 3,223,376	\$ 2,765,164	\$ 1,458,413	\$ 1,484,734	\$ 1,625,841	\$ 1,830,291	\$ 2,236,423	\$ 3,047,089
Public safety	1,835,850	1,906,741	2,821,339	2,444,300	3,048,743	3,128,313	3,907,168	3,778,767	3,967,993	3,784,582
General services	280,963	320,889	318,029	325,076	288,684	273,838	481,890	116,418	111,015	124,650
Community development	1,488,041	2,128,301	1,190,109	1,172,608	1,131,134	1,280,854	1,450,878	1,212,988	1,014,325	1,198,302
Leisure and information services	368,244	387,741	428,243	417,470	462,796	523,531	502,022	721,780	735,989	699,419
Human services	15,259	31,890	158,657	176,384	12,330	41,083	17,995	-	-	-
Total charges for services	6,751,186	7,389,541	7,824,753	7,301,014	6,412,110	6,732,030	7,486,162	7,758,222	7,886,346	8,683,996
Operating grants and contributions	701,185	542,808	488,719	807,301	1,408,391	1,016,770	738,160	2,181,740	2,194,048	2,140,242
Capital grants and contributions	2,363,988	3,233,739	3,286,415	4,350,418	2,004,840	2,189,019	2,640,477	2,400,917	7,980,847	3,383,852
<b>Total governmental activities program revenues</b>	<b>9,816,359</b>	<b>11,166,088</b>	<b>11,599,887</b>	<b>12,458,733</b>	<b>9,825,341</b>	<b>9,947,819</b>	<b>10,854,799</b>	<b>12,340,879</b>	<b>17,921,342</b>	<b>14,348,192</b>
<b>Business-type activities:</b>										
Water services	4,801,521	4,885,520	4,853,295	5,112,800	4,918,822	5,100,517	5,363,947	5,339,039	5,509,247	5,492,305
Wastewater services	4,778,328	4,949,344	5,377,820	5,505,914	5,583,925	6,718,839	6,348,565	6,510,709	6,703,482	6,949,486
Solid waste services	-	-	-	-	1,781,418	3,213,003	2,895,021	2,940,170	2,906,548	2,798,335
Other (nonmajor)	3,046,287	3,240,470	3,228,133	3,301,298	1,303,735	1,368,042	1,310,157	1,272,183	1,345,171	1,475,387
<b>Total charges for services</b>	<b>12,626,116</b>	<b>13,075,334</b>	<b>13,459,248</b>	<b>13,919,812</b>	<b>13,577,000</b>	<b>16,384,201</b>	<b>15,915,690</b>	<b>16,062,101</b>	<b>16,464,446</b>	<b>16,816,483</b>
Operating grants and contributions	-	-	-	-	243,344	228,364	188,826	290,323	279,414	2,919,907
Capital grants and contributions	1,353,013	178,534	337,063	177,098	285,581	201,882	182,701	41,241	34,657	86,341
<b>Total business-type activities program revenues</b>	<b>13,979,129</b>	<b>13,253,868</b>	<b>13,796,311</b>	<b>14,096,910</b>	<b>14,085,825</b>	<b>16,816,447</b>	<b>16,267,317</b>	<b>16,383,655</b>	<b>16,778,517</b>	<b>19,721,741</b>
<b>Total primary government program revenue</b>	<b>\$ 23,825,488</b>	<b>\$ 24,419,956</b>	<b>\$ 25,386,199</b>	<b>\$ 28,385,643</b>	<b>\$ 23,912,366</b>	<b>\$ 26,764,266</b>	<b>\$ 27,182,116</b>	<b>\$ 28,724,544</b>	<b>\$ 34,599,859</b>	<b>\$ 35,069,933</b>
<b>Net (Expenses)/Revenue</b>										
Governmental activities	\$ (31,062,700)	\$ (31,149,213)	\$ (33,314,198)	\$ (34,232,829)	\$ (37,770,913)	\$ (37,769,912)	\$ (40,872,768)	\$ (41,901,365)	\$ (37,099,538)	\$ (43,799,349)
Business-type activities	(781,300)	(2,826,979)	(2,028,185)	(2,179,940)	(2,489,941)	(782,250)	(488,737)	(509,024)	(356,183)	831,550
<b>Total primary government net expense</b>	<b>\$ (31,844,000)</b>	<b>\$ (33,976,193)</b>	<b>\$ (35,342,383)</b>	<b>\$ (36,412,769)</b>	<b>\$ (40,260,854)</b>	<b>\$ (38,552,171)</b>	<b>\$ (41,361,505)</b>	<b>\$ (42,410,389)</b>	<b>\$ (37,455,621)</b>	<b>\$ (42,967,799)</b>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental activities:</b>										
Property tax	\$ 30,826,322	\$ 32,152,307	\$ 33,483,212	\$ 36,055,134	\$ 37,718,000	\$ 37,683,962	\$ 39,839,046	\$ 38,875,330	\$ 41,999,202	\$ 38,819,841
Penalties, interest and other taxes	619,061	668,354	639,802	794,891	804,871	885,170	1,287,571	1,037,812	821,981	813,597
Grants and contributions not restricted to specific programs	1,931,245	2,220,594	3,502,489	1,894,458	1,165,149	900	832	704	461	209
Investment income	1,458,842	2,483,594	3,729,057	1,952,449	(564,036)	1,098,457	2,233,896	611,071	1,866,501	2,877,097
Miscellaneous	945,897	747,187	987,053	987,428	743,489	1,583,026	1,185,035	1,466,553	1,428,889	3,128,212
Transfers, net	(504,054)	(510,572)	(447,789)	(451,816)	(830,407)	5,213	(43,843)	31,630	8,677	142,034
Permanent fund contributions	121,907	315,773	181,187	470,816	245,496	222,283	184,281	273,181	262,370	262,863
<b>Total governmental activities</b>	<b>35,089,210</b>	<b>36,077,537</b>	<b>41,834,791</b>	<b>41,063,397</b>	<b>39,282,482</b>	<b>41,427,043</b>	<b>44,746,897</b>	<b>42,318,281</b>	<b>46,408,081</b>	<b>45,860,483</b>
<b>Business-type activities:</b>										
Grants and contributions not restricted to specific programs	341,481	1,073,384	310,313	141,327	-	-	-	-	-	-
Investment income	189,382	436,063	457,032	345,891	197,313	178,841	180,326	68,834	251,110	7,947
Miscellaneous	80,341	124,881	21,084	68,586	31,764	81,521	7,977	342,080	294,855	289,329
Transfers, net	504,054	510,572	447,789	451,816	830,407	(5,213)	43,843	(31,630)	(8,677)	(142,034)
<b>Total business-type activities</b>	<b>1,115,258</b>	<b>2,144,900</b>	<b>1,235,208</b>	<b>1,007,530</b>	<b>1,065,574</b>	<b>234,649</b>	<b>202,148</b>	<b>378,264</b>	<b>537,088</b>	<b>185,242</b>
<b>Total primary government</b>	<b>\$ 36,204,468</b>	<b>\$ 38,222,437</b>	<b>\$ 43,070,000</b>	<b>\$ 42,070,927</b>	<b>\$ 40,348,056</b>	<b>\$ 41,661,692</b>	<b>\$ 44,949,045</b>	<b>\$ 42,696,545</b>	<b>\$ 47,045,169</b>	<b>\$ 46,045,725</b>
<b>Change in Net Position</b>										
Governmental activities	\$ 4,018,510	\$ 8,828,424	\$ 8,820,593	\$ 8,830,568	\$ 1,511,569	\$ 3,867,131	\$ 4,074,129	\$ 414,916	\$ 8,708,243	\$ 1,961,104
Business-type activities	333,938	(683,255)	(791,900)	(1,172,255)	(1,410,377)	(547,310)	(286,689)	(129,780)	180,905	1,086,792
<b>Total primary government</b>	<b>\$ 4,352,448</b>	<b>\$ 8,145,169</b>	<b>\$ 8,028,693</b>	<b>\$ 7,658,313</b>	<b>\$ 101,192</b>	<b>\$ 3,319,821</b>	<b>\$ 3,787,440</b>	<b>\$ 285,136</b>	<b>\$ 8,889,148</b>	<b>\$ 3,047,896</b>

Data Source  
Audited Financial Statements

# City of Concord, New Hampshire

## Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 <sup>(1)</sup>	2012	2013	2014
<b>General Fund</b>										
Reserved	\$ 2,666,156	\$ 1,789,574	\$ 2,270,638	\$ 1,300,105	\$ 1,169,269	\$ 966,768	\$ -	\$ -	\$ -	\$ -
Unreserved	4,639,091	5,329,762	3,453,608	4,447,779	5,302,478	7,025,545	-	-	-	-
Nonspendable	-	-	-	-	-	-	181,815	152,871	152,871	152,871
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	4,316,925	4,938,869	4,729,164	3,416,913
Assigned	-	-	-	-	-	-	1,355,353	894,000	935,000	750,000
Unassigned	-	-	-	-	-	-	6,736,075	8,168,250	9,079,250	9,879,330
<b>Total General Fund</b>	<b>\$ 7,305,247</b>	<b>\$ 7,119,336</b>	<b>\$ 5,724,246</b>	<b>\$ 5,747,884</b>	<b>\$ 6,471,747</b>	<b>\$ 7,992,313</b>	<b>\$ 12,590,168</b>	<b>\$ 14,153,980</b>	<b>\$ 14,896,285</b>	<b>\$ 14,189,114</b>
<b>Other Governmental Funds</b>										
Reserved	\$ 7,563,030	\$ 7,733,404	\$ 8,686,203	\$ 13,154,406	\$ 11,784,460	\$ 10,652,150	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Special Revenue Funds	9,438,221	8,738,047	8,651,431	9,077,496	7,675,674	8,124,307	-	-	-	-
Capital Project Funds	13,490,784	20,587,665	14,906,493	5,017,047	4,261,481	3,500,587	-	-	-	-
Debt Service	507,276	591,867	657,335	760,163	856,787	1,248,100	-	-	-	-
Nonspendable	-	-	-	-	-	-	9,239,526	9,394,226	10,335,608	12,004,524
Restricted	-	-	-	-	-	-	4,214,191	2,803,781	3,148,961	9,539,642
Committed	-	-	-	-	-	-	10,842,872	9,916,209	7,765,227	5,109,805
Assigned	-	-	-	-	-	-	(915)	-	-	-
Unassigned	-	-	-	-	-	-	(1,290)	(1,290)	-	(1,329,031)
<b>Total Other Funds</b>	<b>\$ 30,999,311</b>	<b>\$ 37,650,963</b>	<b>\$ 32,901,462</b>	<b>\$ 28,009,112</b>	<b>\$ 24,578,402</b>	<b>\$ 23,525,144</b>	<b>\$ 24,295,674</b>	<b>\$ 22,112,926</b>	<b>\$ 21,249,794</b>	<b>\$ 25,324,940</b>

Data Source

Audited Financial Statements

(1) Beginning with FY11, the presentation of Fund Balance conforms with Government Accounting Standards Board Statement No. 54

# City of Concord, New Hampshire

## Change in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
Revenues	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Taxes	\$ 30,179,005	\$ 31,748,530	\$ 33,143,681	\$ 35,087,252	\$ 37,282,375	\$ 37,659,356	\$ 39,407,949	\$ 40,430,610	\$ 41,872,465	\$ 40,464,277
Licenses and permits	1,124,653	1,479,654	1,020,239	1,089,628	825,833	712,811	1,112,391	1,119,219	896,393	1,022,818
Intergovernmental	4,147,436	3,903,521	2,862,450	3,442,121	3,442,953	2,687,051	2,732,763	4,415,890	4,723,291	5,151,188
Charges for services	5,626,533	5,918,886	6,638,525	6,211,386	5,586,277	6,019,719	6,293,673	6,639,003	6,769,954	6,983,376
Investment income	1,540,642	2,508,864	3,729,057	1,552,449	(564,323)	1,066,457	2,234,008	618,261	1,630,988	2,677,101
Contributions and miscellaneous	2,515,904	3,560,162	4,543,349	5,423,293	3,023,671	3,216,792	3,186,673	2,972,587	2,688,069	4,664,783
Total revenues	45,134,183	49,119,717	51,937,301	52,806,129	49,596,786	51,362,186	54,967,457	56,195,570	58,581,160	60,963,543
Expenditures by Function										
General government	5,798,104	5,125,653	5,455,316	5,159,601	5,900,248	6,599,039	6,841,119	7,793,282	8,591,958	7,379,236
Public safety	15,457,287	17,053,365	18,120,382	18,728,040	19,410,584	19,621,616	21,114,273	22,716,619	22,571,706	24,075,356
General services	6,895,328	6,990,518	7,096,899	8,243,164	8,249,971	7,394,625	7,797,609	6,522,464	6,878,891	7,441,782
Community development	2,655,668	3,042,749	2,432,444	3,317,979	3,007,202	2,881,251	2,865,969	3,020,346	3,119,704	3,134,170
Leisure and information services	2,071,709	2,156,899	2,249,001	2,147,886	2,230,489	1,952,782	2,029,908	3,629,417	3,828,765	4,031,719
Human services	1,029,900	1,056,671	1,033,422	697,719	789,101	749,114	752,485	735,447	748,690	801,071
Employee benefits	334,904	441,505	555,182	656,039	328,542	445,033	661,188	2,327,580	2,281,856	2,209,785
Miscellaneous	1,052,585	968,568	1,762,956	195,830	53,929	131,653	45,491	3,722	1,186	301
Debt service										
Principal	3,127,175	3,416,587	4,075,251	4,823,966	4,220,938	4,594,563	4,369,633	4,531,234	4,744,015	5,036,926
Interest	939,967	1,043,828	1,246,528	1,855,218	1,597,727	1,555,289	1,516,016	1,547,441	1,544,862	1,515,889
Capital outlay	9,760,998	16,928,041	24,240,722	11,397,517	9,935,126	7,479,876	6,624,538	8,352,413	9,666,796	10,833,357
Total expenditures	49,123,625	58,224,384	68,267,103	57,222,959	55,723,857	53,394,841	54,618,229	61,179,975	63,979,429	66,459,802
Excess of revenues	(3,988,442)	(9,104,667)	(16,329,802)	(4,416,830)	(6,127,071)	(2,032,655)	349,228	(4,984,405)	(5,398,269)	(5,496,059)
Other Financing Sources (Uses)										
Bond proceeds	3,515,200	16,081,000	10,632,960	-	4,250,710	2,494,750	5,063,000	4,333,851	5,164,900	8,732,000
Refunding, net									103,855	
Transfers in	3,494,232	4,958,316	5,874,169	3,520,143	3,862,715	3,462,513	3,818,374	4,042,411	3,550,609	5,363,363
Transfers out	(3,998,286)	(5,468,888)	(6,321,938)	(3,972,025)	(4,693,201)	(3,457,300)	(3,862,217)	(4,010,783)	(3,541,932)	(5,221,349)
Total other financing sources (uses)	3,011,146	15,570,428	10,185,191	(451,882)	3,420,224	2,499,963	5,019,157	4,365,479	5,277,432	8,874,034
Net Change in fund balances	\$ (978,296)	\$ 6,465,761	\$ (6,144,611)	\$ (4,868,712)	\$ (2,706,847)	\$ 467,308	\$ 5,368,385	\$ (618,926)	\$ (120,837)	\$ 3,377,975
Debt Service as a percentage of non-capital outlay expenditures	10.33%	10.80%	12.09%	14.58%	12.71%	13.39%	11.80%	11.52%	12.88%	11.56%
Data Source										
Audited Financial Statements										

# City of Concord, New Hampshire

## General Government Tax Revenues by Source Last Ten Fiscal Years

Fiscal Year	Property Taxes	Timber Tax	Excavation Tax	Motor Vehicle Registrations	Boat Registrations	Payment in Lieu of Taxes	Total
2014	\$ 34,081,941	\$ 20,516	\$ 39	\$ 5,662,857	\$ -	\$ 698,924	\$ 40,464,277
2013	35,810,332	7,917	-	5,415,538	-	638,678	41,872,465
2012	34,628,966	17,648	-	5,118,581	-	665,415	40,430,610
2011	33,748,980	24,146	964	5,023,729	-	610,130	39,407,949
2010	32,012,232	18,310	174	5,001,592	-	627,048	37,659,356
2009	31,459,024	12,107	405	5,192,228	-	618,611	37,282,375
2008	29,233,127	7,582	9	5,326,909	-	519,625	35,087,252
2007	27,057,926	20,398	3,358	5,491,026	-	570,973	33,143,681
2006	25,549,119	26,010	3,307	5,636,297	4,218	529,679	31,748,630
2005	24,158,630	26,337	76	5,508,184	4,602	481,176	30,179,005

Data Source  
Audited Financial Statements

# City of Concord, New Hampshire

## Assessed and Estimated Full Value of Real Property Last Ten Fiscal Years

Fiscal Year	Local Assessed Value (1)				Less Exemptions to Assessed Value (1)	Total Taxable Assessed Value (1)	Total Direct Tax Rate per \$1,000 of Assessed Value	Estimated Full Value (2)	Ratio of Total Assessed Value to Total Estimated Full Value
	Commercial/Industrial			Utilities					
	Residential	Industrial	Commercial/						
				Total Assessed Value					
2014	\$ 2,074,759,050	\$ 1,584,155,007	\$ 167,511,600	\$ 3,826,425,657	\$ 33,299,807	\$ 3,793,125,850	\$ 22.59	\$ 4,074,453,253	93.9%
2013	2,087,208,900	1,614,705,822	166,101,300	3,868,016,022	35,915,240	3,832,100,782	21.61	3,899,194,377	99.2%
2012	2,139,560,300	1,419,233,200	165,340,900	3,724,134,400	37,130,879	3,687,003,521	20.35	3,708,962,523	100.4%
2011	2,299,881,800	1,424,486,800	152,774,300	3,877,142,900	42,168,733	3,834,974,167	20.35	3,871,416,766	100.1%
2010	2,508,467,100	1,434,618,400	152,792,400	4,095,877,900	42,345,930	4,053,531,970	18.98	4,044,243,693	101.3%
2009	2,593,546,800	1,601,861,700	146,592,000	4,342,000,500	37,066,758	4,304,933,742	17.99	4,353,125,485	99.7%
2008	2,666,662,100	1,444,077,300	123,884,800	4,234,624,200	38,830,192	4,195,794,008	17.43	4,408,673,930	96.1%
2007	2,715,013,500	1,311,668,800	119,115,400	4,145,797,700	40,371,086	4,105,426,614	17.24	4,269,260,047	97.1%
2006	2,477,724,500	1,170,940,000	111,931,500	3,760,596,000	34,805,148	3,725,790,852	17.66	3,934,309,242	95.6%
2005	2,057,589,800	1,252,139,500	105,362,400	3,415,091,700	26,016,600	3,389,075,100	18.35	3,644,167,000	93.7%

### Data Sources

(1) State MS-1 Report of Assessed Values

(2) NH Department of Revenue Administration's annual Equalization Survey



# City of Concord, New Hampshire

## Property Tax Rates per \$ 1,000 of Assessed Value Direct and Overlapping Governments Last Ten Fiscal Years

Fiscal Year	Concord Direct Rates						Overlapping Rate
	City		Total				
	City	Total	Local School	State School	Total School	Total Direct	
2014	\$ 9.04	\$ 9.04	\$ 11.14	\$ 2.41	\$ 13.55	\$ 22.59	\$ 25.58
2013	8.67	8.67	10.50	2.44	12.94	21.61	24.37
2012	8.72	8.72	10.39	2.59	12.98	21.70	24.80
2011	8.19	8.19	9.65	2.51	12.16	20.35	23.16
2010	7.49	7.49	9.14	2.35	11.49	18.98	21.67
2009	6.84	6.84	9.01	2.14	11.15	17.99	20.49
2008	6.55	6.55	8.75	2.13	10.88	17.43	19.63
2007	6.28	6.28	8.70	2.26	10.96	17.24	19.20
2006	6.57	6.57	8.61	2.48	11.09	17.66	19.77
2005	6.82	6.82	8.69	2.84	11.53	18.35	20.37
		</					

County	Total
\$ 2.99	\$ 25.58
2.76	24.37
2.90	24.80
2.81	23.16
2.69	21.67
2.50	20.49
2.20	19.63
1.96	19.20
2.11	19.77
2.02	20.37

Fiscal Year	Penacook Direct Rates					
	Total		Total			
	City	City	Local School	State School	School	Direct
2014	\$ 9.04	\$ 9.04	\$ 14.93	\$ 2.38	\$ 17.31	\$ 26.35
2013	8.67	8.67	13.62	2.47	16.09	24.76
2012	8.72	8.72	12.57	2.56	15.13	23.85
2011	8.19	8.19	12.11	2.57	14.68	22.87
2010	7.49	7.49	11.41	2.42	13.83	21.32
2009	6.84	6.84	11.22	2.18	13.40	20.24
2008	6.55	6.55	10.18	2.16	12.34	18.89
2007	6.28	6.28	9.14	2.43	11.57	17.85
2006	6.57	6.57	9.84	2.46	12.30	18.87
2005	6.82	6.82	11.08	2.91	13.99	20.81

County	Total
\$ 2.99	\$ 29.34
2.76	27.52
2.90	26.75
2.81	25.68
2.69	24.01
2.50	22.74
2.20	21.09
1.96	19.81
2.11	20.98
2.02	22.83

Data Source  
NH State Department of Revenue Administration, "Tax Rate Calculation"

# City of Concord, New Hampshire

## Principal Taxpayers

Current Year and Nine Years Ago

Taxpayer	Type of Business	2014 Net Taxable Assessed Value	Rank	Percentage of Total Assessed Value	2005 Net Taxable Assessed Value	Rank	Percentage of Net Assessed Value
Wheelabrator Concord Co LP (formerly SES Concord Company, LP)	Trash to Energy	\$ 67,426,900	1	1.78 %	\$ 33,759,000	4	1.00 %
Sleeplegate Mall, LLC	Mall	52,000,000	2	1.37	68,645,000	1	2.05
UNITIL Energy Systems, Inc (formerly Concord Electric Company, LP)	Utility	46,199,100	3	1.22	35,583,000	3	1.05
Energy/North Natural Gas Inc	Utility	32,408,300	4	0.85	17,484,000	9	0.52
Walmart/Sam's Club	Retail	31,789,850	5	0.84	28,550,000	5	0.84
Hodges Properties Inc	Rentals	25,391,600	8	0.67	43,545,000	2	1.28
Hodges Development Corp	Rentals	24,245,100	9	0.64	-	-	-
St Paul's School	Private School	23,850,800	6	0.63	25,188,000	7	0.74
Capital Region Health Care Development	Health Care	22,300,000	7	0.59	28,495,000	6	0.84
Eddy Plaza Associates Inc	Retail	21,859,500	10	0.58	21,431,000	8	0.63
Dayton Hudson Corporation	Retail				12,322,000	10	0.38
Total Principal Taxpayers		347,471,150		9.17 %	315,982,000		9.31 %
Total Net Assessed Taxable Value		\$ 3,793,125,850			\$ 3,389,076,000		

Data Sources  
City of Concord Tax Warrant

# City of Concord, New Hampshire

## Property Tax Levies and Collections Last Ten Fiscal Years

Tax Year (1)	Property Tax Levied for		Collected within the Fiscal Year of the Levy		Subsequent Tax lien Collections	Balance at end of Current Fiscal year	Total Collections to Date		% of Levy
	Fiscal Year	Amount	Fiscal Year	Amount			Amount	%	
2013	\$ 99,543,287	\$ 97,564,510			\$ 276,816	\$ 1,701,961	\$ 97,841,326	98.3	%
2012	95,589,658	93,738,015			333,022	1,518,621	94,071,037	98.4	
2011	92,246,890	90,471,786			295,163	1,479,941	90,766,949	98.4	
2010	90,288,009	88,050,231			388,256	1,849,522	88,438,487	98.0	
2009	89,364,495	87,058,646			262,295	2,043,554	87,320,941	97.7	
2008	89,495,403	87,291,314			270,475	1,933,614	87,561,789	97.8	
2007	83,179,918	81,235,289			346,868	1,597,761	81,582,157	98.1	
2006	79,322,705	78,171,510			-	1,151,195	78,171,510	98.5	
2005	74,270,000	73,359,000			-	911,000	73,359,000	98.8	
2004	70,219,000	69,625,000			252,000	342,000	69,877,000	99.5	

### Data Source:

Audited Internal Financial Statements, Property Tax Warrants and Reports of Tax Lien Executions

### Notes:

Once a lien is executed a taxpayer has 2 years and 1 day to redeem the taxes before a Deed is executed  
Amounts are estimated to the nearest thousand

(1) Fiscal year 2013 is the City's tax year 2012.

# City of Concord, New Hampshire

## Ratios of Outstanding Debt by Debt Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government	Per Capita	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property
	General Obligation Bonds	General Obligation Bonds				
2014	\$ 44,125,550	\$ 28,035,460	\$ 72,161,010	\$ 1,701	5.65 %	2.11 %
2013	40,430,476	28,732,324	69,162,800	1,615	5.51	2.00
2012	40,161,251	27,072,972	67,234,223	1,569	5.50	2.03
2011	40,031,119	26,601,474	66,632,593	1,557	5.45	1.74
2010	38,882,692	27,547,146	66,429,838	1,503	6.84	1.64
2009	40,860,105	27,175,987	68,036,092	1,540	7.01	1.58
2008	40,934,133	25,377,493	66,311,626	1,509	6.87	1.58
2007	45,758,099	28,369,871	74,127,970	1,687	7.68	1.81
2006	39,200,390	22,566,126	61,766,516	1,431	5.53	1.66
2005	26,510,977	20,858,880	47,369,857	1,105	4.27	1.40

Data Sources:  
Audited Financial Statements  
U.S. Census Bureau  
Assessors Department MS-1 Report

# City of Concord, New Hampshire

## Computation of Overlapping Debt Merrimack County Long Term Debt Last Ten Calendar Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Direct Debt:</b>										
City of Concord										
Net General Obligation Debt Outstanding	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 39,882,692	\$ 40,031,119	\$ 40,161,251	\$ 40,430,478	\$ 44,125,550
Percentage Applicable to Government	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Amount Applicable to Government	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 39,882,692	\$ 40,031,119	\$ 40,161,251	\$ 40,430,478	\$ 44,125,550
Subtotal Direct Debt	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 39,882,692	\$ 40,031,119	\$ 40,161,251	\$ 40,430,478	\$ 44,125,550
<b>Overlapping Debt:</b>										
Merrimack County										
Net General Obligation Debt Outstanding	\$ 27,850,000	\$ 28,240,000	\$ 47,630,000	\$ 68,100,000	\$ 64,650,000	\$ 61,200,000	\$ 56,000,000	\$ 54,800,000	\$ 51,195,000	\$ 47,995,000
Percentage Applicable to Government (1)	25.88%	25.27%	25.55%	25.87%	26.13%	25.71%	25.44%	25.14%	24.65%	27.40%
Amount Applicable to Government	\$ 7,207,560	\$ 6,630,648	\$ 12,174,228	\$ 17,617,470	\$ 16,893,045	\$ 15,734,320	\$ 14,755,200	\$ 13,774,254	\$ 13,748,315	\$ 13,149,382
Concord School District										
Net General Obligation Debt Outstanding	\$ 19,268,000	\$ 16,929,484	\$ 14,867,082	\$ 12,977,812	\$ 11,116,401	\$ 9,913,865	\$ 86,958,729	\$ 64,151,465	\$ 60,303,640	\$ 56,478,940
Percentage Applicable to Government (1)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Amount Applicable to Government	\$ 19,268,000	\$ 16,929,484	\$ 14,867,082	\$ 12,977,812	\$ 11,116,401	\$ 9,913,865	\$ 86,958,729	\$ 64,151,465	\$ 60,303,640	\$ 56,478,940
Merrimack Valley School District										
Net General Obligation Debt Outstanding	\$ 6,831,000	\$ 19,640,000	\$ 19,760,000	\$ 18,865,000	\$ 13,890,000	\$ 9,910,000	\$ 5,940,000	\$ 3,980,000	\$ 1,980,000	\$ 1,980,000
Percentage Applicable to Government (1)	25.87%	25.24%	25.51%	25.24%	25.18%	25.36%	25.76%	26.24%	26.68%	28.83%
Amount Applicable to Government	\$ 1,753,516	\$ 5,007,616	\$ 5,040,776	\$ 4,758,726	\$ 3,497,502	\$ 2,513,176	\$ 1,531,826	\$ 1,038,964	\$ 528,307	\$ 569,535
Subtotal Overlapping Debt	\$ 28,250,068	\$ 28,567,948	\$ 32,082,068	\$ 34,852,008	\$ 31,508,948	\$ 28,181,591	\$ 83,245,855	\$ 78,984,703	\$ 74,580,261	\$ 70,216,857
Grand Total	\$ 54,761,068	\$ 67,768,338	\$ 77,840,166	\$ 76,786,141	\$ 72,367,053	\$ 67,044,283	\$ 123,276,974	\$ 119,145,954	\$ 115,010,737	\$ 114,342,407

Data Source:  
School District Finance Departments  
Merrimack County Finance Department  
Audited Financial Statements

Notes:  
(1) NH Department of Revenue Administration Equalization Survey with Utilities & Railroad Summary

# City of Concord, New Hampshire

## Ratios of Long Term Debt Outstanding and Legal Debt Limits Last Ten Fiscal Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Base Value for Debt Limits (1)	\$ 3,695,730,000	\$ 4,007,515,023	\$ 4,288,124,163	\$ 4,436,535,484	\$ 4,380,660,275	\$ 4,020,634,140	\$ 3,851,384,810	\$ 3,688,748,087	\$ 3,877,480,168	\$ 4,050,513,509
Legal Debt Limits (% of Base Value)										
General - 1.75% thru 1998, 3% 1998 on (2)	\$ 110,871,900	\$ 120,225,451	\$ 128,583,725	\$ 133,098,085	\$ 131,719,808	\$ 120,610,024	\$ 115,541,844	\$ 110,602,443	\$ 116,324,405	\$ 121,515,405
Water - 10% (2)	368,573,000	400,751,502	428,612,416	443,653,548	439,088,028	402,063,414	385,139,481	368,874,809	387,748,017	405,051,351
Issued Debt at June 30										
Total Issued Debt at June 30	\$ 47,370,000	\$ 61,768,516	\$ 74,127,970	\$ 86,311,626	\$ 98,036,082	\$ 86,429,838	\$ 66,832,593	\$ 67,234,223	\$ 66,182,900	\$ 72,161,009
Less Water Fund	(12,876,000)	(13,056,546)	(11,760,568)	(10,305,044)	(11,855,335)	(11,435,119)	(11,768,711)	(11,930,388)	(12,802,341)	(12,718,888)
Less Sewer Fund (3)	(7,418,000)	(8,873,880)	(15,811,823)	(14,367,749)	(14,707,852)	(15,519,027)	(13,973,463)	(14,056,867)	(14,816,785)	(14,228,732)
Less Tax Increment Debt (3)	(3,605,000)	(13,421,000)	(12,975,000)	(12,280,000)	(11,570,000)	(10,898,000)	(10,130,000)	(9,347,000)	(8,965,400)	(8,095,400)
Less Landfill Debt (3)	(1,981,000)	(1,766,946)	(1,560,291)	(1,621,196)	(1,375,946)	(1,136,332)	(900,425)	(868,901)	(442,001)	(218,732)
Authorized Unissued at June 30										
Total Authorized Unissued Debt at June 30	26,881,000	11,639,672	5,167,672	14,161,872	8,008,972	7,850,872	5,367,672	6,033,172	5,495,000	10,462,220
Less Golf Fund	-	-	-	-	-	-	(80,000)	(80,000)	(80,000)	(80,000)
Less Arena Fund	-	-	-	-	-	-	(475,000)	-	-	-
Less Water Fund	-	-	(1,150,000)	(3,017,000)	(1,130,500)	(897,000)	(175,000)	(150,000)	-	-
Less Sewer Fund (3)	(8,705,000)	(387,672)	(117,672)	(2,570,672)	(1,380,872)	(382,672)	(552,672)	(2,168,172)	-	-
Less Tax Increment Debt (3)	-	-	-	-	-	(285,000)	(285,000)	-	-	-
Total Debt Subject to general limit	\$ 39,665,000	\$ 36,097,144	\$ 35,920,298	\$ 36,311,837	\$ 35,014,759	\$ 33,916,360	\$ 33,650,894	\$ 34,863,037	\$ 37,548,273	\$ 47,301,499

### Legal Debt Margin

General	\$ 71,205,900	\$ 84,128,307	\$ 92,663,467	\$ 96,784,128	\$ 96,705,049	\$ 86,702,854	\$ 81,981,850	\$ 75,799,408	\$ 78,778,132	\$ 74,213,908
Water Fund	\$ 356,897,000	\$ 387,984,956	\$ 415,701,818	\$ 430,331,504	\$ 428,080,183	\$ 389,931,295	\$ 373,185,770	\$ 356,794,421	\$ 374,945,676	\$ 362,332,485

### % of Legal Debt Limits Used

General	35.8%	30.0%	27.8%	27.3%	26.6%	28.1%	29.1%	31.5%	32.3%	38.9%
Water Fund	3.4%	3.3%	2.7%	2.3%	2.7%	2.8%	3.1%	3.2%	3.3%	3.1%

### Data Source

### Audited Financial Statements

### Notes:

- (1) Base Value for Debt Limits computed by the NH Department of Revenue Administration
- (2) Legal debt limit percentage rates set by NH State statute
- (3) Debt exempt from Debt limits consists of Landfills, Tax Increment Financing and Sewer debt.

# City of Concord, New Hampshire

## Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (In thousands)	Per Capita Income	Unemployment Rate
2014	42,419 *	\$ 1,278,127	\$ 30,131 **	3.90 % ***
2013	42,834	1,254,951	29,298	4.80
2012	42,841	1,255,156	29,298	4.90
2011	42,807	1,222,011	28,547	4.80
2010	44,358	974,811	21,976	5.20
2009	44,186	971,032	21,976	6.40
2008	44,140	970,021	21,976	3.80
2007	43,935	965,516	21,976	2.70
2006	43,170	1,117,110	25,877	3.20
2005	42,887	1,109,787	25,877	3.10

\* Population as of July 1, 2013 as estimated by Concord Planning Division.

\*\* Based on 2010 census – American Community Survey by the US Census.

\*\*\* Unemployment rate is based on June of every year and is not seasonally adjusted.

# City of Concord, New Hampshire

## Principal Employers Current Year and Nine Years Ago

Employer	2014			2006 (2)		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
State of New Hampshire	5,740	1	26.78 %	10,523	1	48.03 %
Concord Hospital Capital Region Health Care	3,324	2	15.51	2,811	2	12.83
Steeplegate Regional Mall	1,200	3	5.60	1,233	3	5.63
Concord School District	952	4	4.44	985	4	4.50
Lincoln Financial Group (formerly Jefferson-Pilot Financial)	588	5	2.74	652	5	2.98
Sanel Auto Parts	540	6	2.52	500	8	2.28
Market Basket	470	7	2.19			
City of Concord	454	8	2.12	505	7	2.30
Genesis Health Care Systems - (formerly Pleasant View Retirement)	411	9	1.92	392	9	1.79
Concord Regional Visiting Nurse Association	350	10	1.63			
St. Pauls School				307	10	1.40
Merrimack County				650	6	2.97
Total Principal Employers	14,029		65.45 %	18,558		84.71 %
Total City Employment	21,430 (1)			21,910		

### Data Source

Final Official Statements for City of Concord bond issues and information provided by City's Economic Development Dept.

NA = Information is not available.

(1) Based on labor force residing in Concord - NHDES August 2014

(2) Principal Employer information was unavailable for 2004 & 2005



# City of Concord, New Hampshire

## City Government Employees by Division - Full Time Equivalents Last Ten Fiscal Years

Departments	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
City Manager	3.0	3.0	3.0	4.0	3.5	3.2	3.2	3.0	3.0	3.0
Legal	9.0	9.0	9.0	9.0	9.0	9.6	9.6	9.6	9.6	9.5
Assessing	6.5	7.0	6.5	6.5	6.5	6.3	6.0	6.0	6.0	6.0
Personnel	3.6	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Finance/Control	8.0	7.6	7.6	7.6	7.6	6.0	5.5	6.0	6.0	6.0
Finance/Treas	8.6	8.6	8.0	8.0	8.0	7.7	7.5	7.5	7.5	7.5
Finance/Purch	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance/OMB	-	-	-	-	-	3.0	3.5	3.5	3.5	3.7
Info Technology	5.0	5.0	6.0	6.0	6.0	5.0	6.0	6.0	6.0	6.0
City Clerk	3.6	3.6	3.6	3.6	3.6	3.5	3.6	3.6	3.6	3.6
<b>Gen Gov</b>	<b>49.3</b>	<b>49.8</b>	<b>49.7</b>	<b>50.7</b>	<b>50.2</b>	<b>50.2</b>	<b>50.9</b>	<b>51.2</b>	<b>51.2</b>	<b>51.3</b>
Police	105.2	106.2	105.0	98.2	98.1	96.5	97.7	99.7	100.1	99.5
Police-Parking	9.6	9.6	9.6	9.6	9.6	9.6	8.6	8.6	8.6	8.6
Fire	117.7	117.7	115.2	115.0	114.7	107.0	107.0	106.0	105.0	104.0
<b>Public Safety</b>	<b>232.5</b>	<b>233.5</b>	<b>229.8</b>	<b>222.8</b>	<b>222.4</b>	<b>213.1</b>	<b>213.3</b>	<b>214.3</b>	<b>213.7</b>	<b>212.1</b>
Administration	18.0	17.5	17.5	17.5	17.5	16.5	16.5	16.5	15.5	15.5
Hwys & Util Sys	42.0	42.0	42.0	43.0	44.0	41.0	41.0	41.0	44.0	41.5
Grounds	25.0	25.0	25.0	24.0	23.0	21.0	21.0	-	-	-
Temporary	14.7	13.7	12.8	13.1	12.9	11.9	11.9	11.9	13.0	13.0
Public Properties	21.0	21.0	20.5	21.0	21.5	19.0	19.0	19.0	18.0	18.0
Vehicle Maint	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	12.0	12.0
Water & Sewer	27.0	26.0	26.0	26.0	26.0	26.0	24.0	24.0	24.0	24.0
<b>General Svcs</b>	<b>160.7</b>	<b>158.2</b>	<b>158.8</b>	<b>157.6</b>	<b>157.9</b>	<b>147.4</b>	<b>145.4</b>	<b>124.4</b>	<b>126.5</b>	<b>124.0</b>
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Planning	5.5	5.5	4.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bldg & Code Svcs	11.5	11.5	11.5	11.5	11.8	10.3	10.3	10.1	10.1	10.1
Engineering Svcs	17.5	17.6	18.6	19.6	19.6	18.0	18.0	17.0	17.0	17.0
<b>Comm Devel</b>	<b>36.5</b>	<b>36.6</b>	<b>36.6</b>	<b>37.1</b>	<b>37.4</b>	<b>34.3</b>	<b>34.3</b>	<b>33.1</b>	<b>33.1</b>	<b>33.1</b>
Library	25.3	25.1	25.1	24.5	23.5	20.2	19.6	19.6	19.6	19.7
Recreation	12.5	10.7	10.0	9.7	10.0	9.8	10.0	10.6	11.6	13.7
Recreation - Grounds	-	-	-	-	-	-	-	18.5	17.5	20.0
<b>Leisure Services</b>	<b>37.8</b>	<b>35.8</b>	<b>35.1</b>	<b>34.2</b>	<b>33.5</b>	<b>30.0</b>	<b>29.6</b>	<b>48.7</b>	<b>48.7</b>	<b>53.4</b>
<b>Human Services</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.5</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>4.4</b>
<b>Grand Totals</b>	<b>521.5</b>	<b>518.6</b>	<b>512.6</b>	<b>507.1</b>	<b>506.0</b>	<b>479.5</b>	<b>478.1</b>	<b>476.3</b>	<b>477.8</b>	<b>478.3</b>

### Data Source

Budgeted Positions per City of Concord Budget. Full time equivalent based on 40 hours per week.

# City of Concord, New Hampshire

## Operating Indicators by Function Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police										
Physical arrests	3,215	2,978	2,928	2,749	3,095	3,044	2,796	2,837	2,787	2,716
Traffic violations	5,950	5,768	5,548	4,535	5,455	5,325	3,993	3,576	3,596	3,993
Parking violations	43,648	49,216	39,318	40,625	37,749	34,860	28,458	25,541	24,519	23,259
Fire and Rescue										
Calls answered	7,095	7,565	7,875	7,529	7,321	6,882	7,327	7,182	7,217	7,431
General services - Solid waste										
Refuse collected (tons)	na	17,603	17,081	16,370	10,884	8,311	11,722	11,478	12,074	12,630
Recycling (tons) Note: Recycle program started Oct 2005	na	1,356	1,962	1,976	2,063	3,391	3,555	3,677	4,440	4,855
General services - Streets										
Streets resurfaced (miles)	na	16	18	23	4	3	6	1	6	4
Potholes repaired	na	14,895	7,934	11,335	10,100	4,176	7,780	5,210	7,115	11,547
Water										
Average daily consumption (in thousands of gallons)	4,840	4,910	4,910	3,740	3,744	3,348	3,761	3,792	3,560	3,564
Sewage System:										
Daily average treatment (millions of gallons)										
Concord Plant	4,570	4,605	4,680	4,730	4,540	4,360	4,580	4,100	3,850	3,780
Penacook Plant	573	575	585	610	570	530	460	490	420	470

Data Source

Various city departments

Notes:

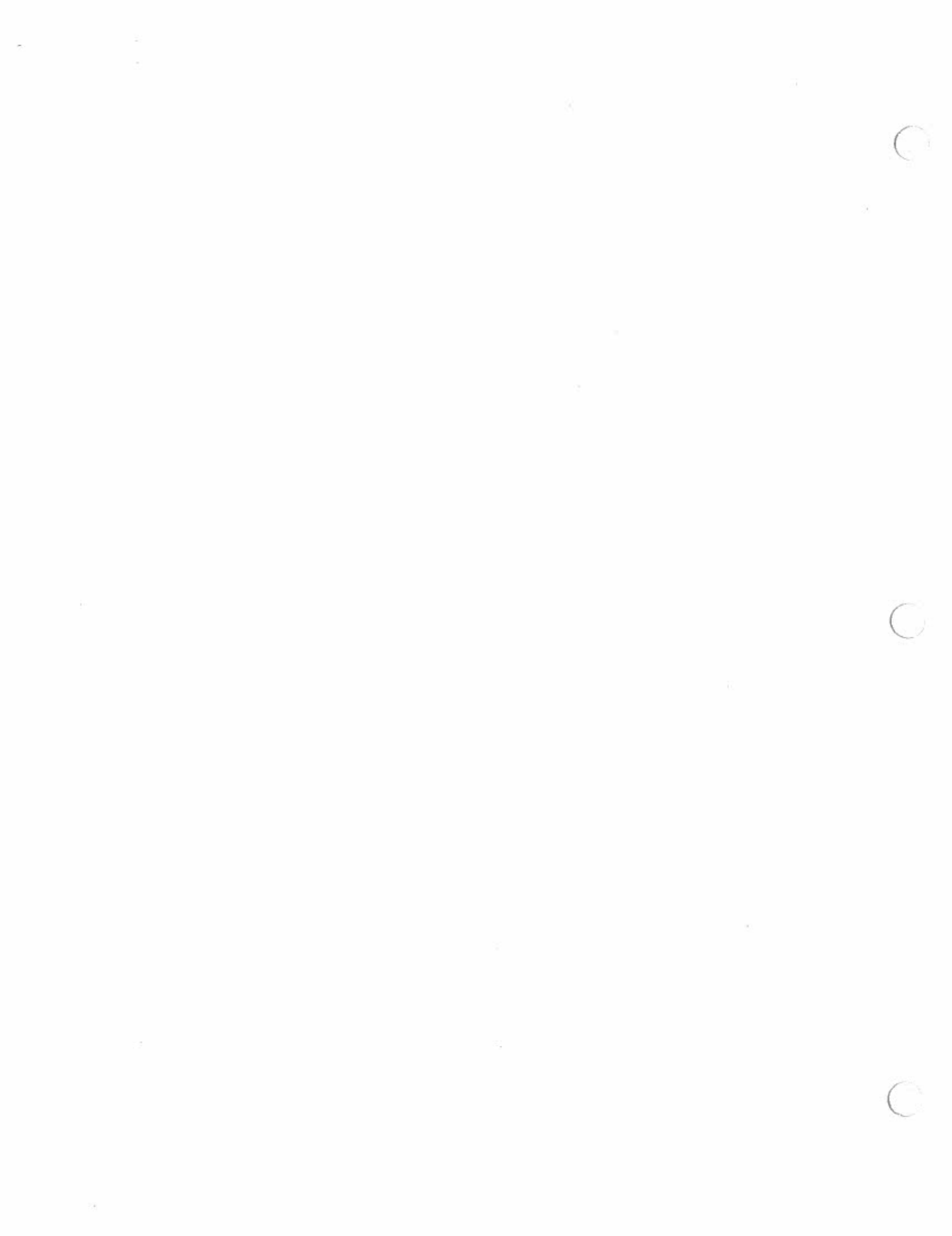
na = Information is not available.

# City of Concord, New Hampshire

## Capital Asset Statistics by Function Last Ten Fiscal Years

Function	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	16	15	15	15	15	15	15	15	15	15
Fire and Rescue										
Number of stations	4	4	4	4	4	4	4	4	4	4
Number of ladder trucks	2	2	2	2	2	2	2	2	2	2
Number of pumps	6	6	6	6	5	5	5	5	5	5
Number of support vehicles	5	8	7	7	6	6	6	6	6	6
General Services - Streets										
Miles of streets	338	339	340	341	327	327	327	327	327	327
Number of traffic lights (in sets)	92	92	97	97	75	77	77	71	71	71
Number of street lights	2,183	2,183	2,128	2,130	2,130	2,130	2,130	*2,213	*2,213	*2,213
General Services - Culture and Recreation:										
Number of parks	20	20	20	20	20	20	20	20	20	20
Swimming pools	7	7	7	7	7	7	7	7	7	7
Tennis courts	21	21	21	21	21	21	21	21	21	21
Water										
Water main (miles)	169	169	170	171	172	172	172	172	172	172
Maximum daily capacity (thousands of gallons)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sewage System:										
Sanitary sewers (miles)	141	141	142	142	152	152	152	155	155	155
Maximum daily capacity of treatment (thousands of gallons)										
Concord Plant	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100
Penacook Plant	4,200	4,200	4,200	2,370	2,370	2,370	2,370	2,370	2,370	2,370

\* Includes ornamental lights  
Data Source  
Various city departments





# CITY OF CONCORD

1-21

1/21

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Nancy Larson, City Planner  
**DATE:** December 23, 2014  
**SUBJECT:** Acceptance of Conservation Easements

### Recommendation

Authorize the City Manager to accept the following conservation easements resulting from approved subdivision developments in the City of Concord:

- Joan Davis subdivision at 22 Long Pond Road with a conservation easement totaling 30.27 acres.
- John and Donna Reardon subdivision at 37 Curtisville Road with a conservation easement totaling 10.857 acres

### Background

The City of Concord Zoning Ordinance allows for subdivision developments where a percentage of the total lot area is preserved as open space. The open space is required to be protected by legal instruments recorded in the Merrimack County Registry of Deeds as conditions of Planning Board approval.

The proposed subdivisions noted above have been granted conditional approval by the Planning Board and the acceptance of the conservation easements have been recommended by the Conservation Commission.

### Discussion

1. Joan Davis Subdivision: This is a conventional subdivision, located in the Open Space Residential (RO) District, of a 44.2-acre parcel of land off of Long Pond Road, on which there is an existing single-family residence. The subdivision creates three additional residential building lots. The cluster development standards require that 60% of the lot area (26.52 acres) be set aside as open space. The approved plan protects approximately 30 acres on Lot #4 with a conservation easement.
2. John and Donna Reardon Subdivision: This is a conventional subdivision of a 17.91-acre parcel of land off of Curtisville Road, on which there is an existing

single family residence. The subdivision creates two additional residential building lots. The cluster development standards require that 60% of the lot area (10.748 acres) be set aside as open space. The applicant is proposing to protect 10.857 acres with a conservation easement.

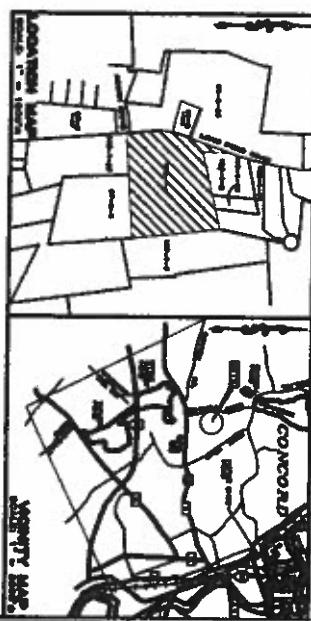
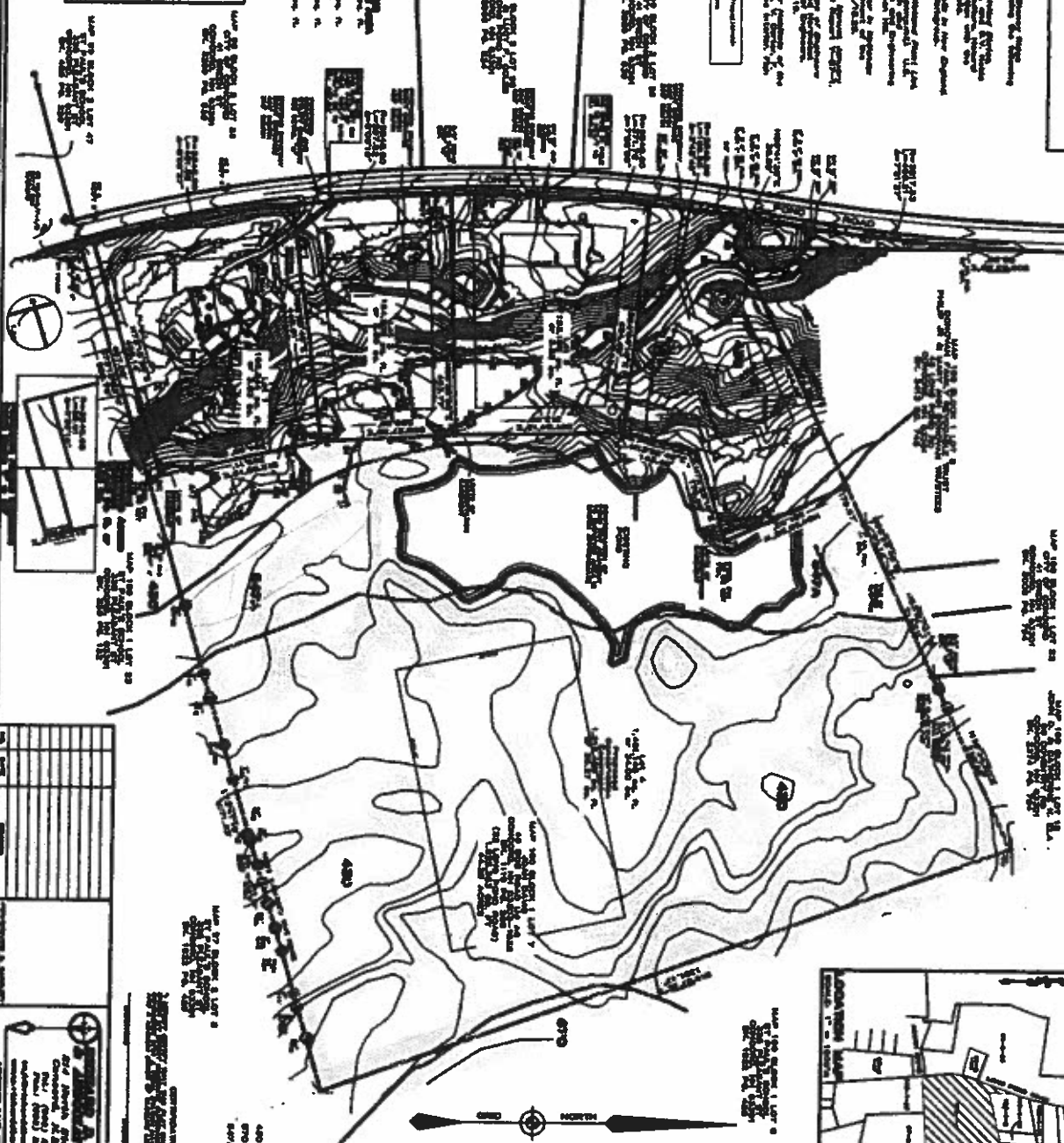
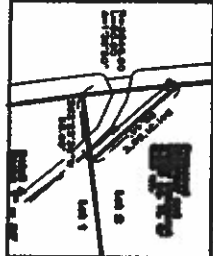
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**1999**

1. ☐ **Mr.**  
 2. ☐ **Ms.**  
 3. ☐ **Mrs.**  
 4. ☐ **Dr.**  
 5. ☐ **Prof.**  
 6. ☐ **Rev.**  
 7. ☐ **Mr. & Mrs.**  
 8. ☐ **Mr. & Ms.**  
 9. ☐ **Mr. & Mrs. & Child**  
 10. ☐ **Mr. & Mrs. & Children**  
 11. ☐ **Mr. & Mrs. & Family**  
 12. ☐ **Mr. & Mrs. & Friends**  
 13. ☐ **Mr. & Mrs. & Guests**  
 14. ☐ **Mr. & Mrs. & Others**  
 15. ☐ **Mr. & Mrs. & All**  
 16. ☐ **Mr. & Mrs. & Everyone**  
 17. ☐ **Mr. & Mrs. & The World**  
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## Discussion

Year	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100
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**1999 - 2000**

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1. "Summary Report of the Board of John R. Bruce Trust" (New York: John R. Bruce Trust, 1937) (NY 100-10634)
2. "Form of Land Deeded by Mrs. R. Bruce", dated Nov. 1936 by C. Bruce, dated Nov. 1936 (NY 100-10634)
3. "Declaration that of the land on 'Form 1936' deeded May 18, 1937, by Mrs. Bruce, dated Nov. 1936" (NY 100-10634)

440 Contains very fine sandy loam, very shaly 8-10% dip, gray 2  
670 Contains fine sandy loam, 8-10% dip, very shaly, gray 2  
840A Medium sandy loam, 8-10% dip, gray 2

**THE NEW YORK PUBLIC LIBRARY**  
**ASTOR LENOX TILDEN FOUNDATION**  
**455 FIFTH AVENUE, NEW YORK 17, N.Y.**

**APPROVED**

**2010 NORTH STATE STREET**  
CHICAGO, IL 60607  
Tel: (708) 666-0799  
Fax: (708) 666-0807  
info@chicago-chi.com  
www.chicago-chi.com

I hereby certify that the foregoing title has been produced by  
James Earl Ray 1935 10/13/68  
 Licensed Land Surveyor License No. Date

GRAPHIC SCALE

1 inch = 40 ft.

[illegible]

DATE:	AUGUST 14, 2014
PROJECT NO.:	14-028
RECORDING NO.:	
DATE:	
SHEET	C2

CONSERVATION EASEMENT/  
OPEN SPACE PLAT

LAND OF  
JOHN G. & DONNA L. REARDON

LOCAL RD#

32 CUMSTVILLE ROAD - CONCORD, NH - SHERBURN COUNTY  
TAX MAP #18 BLOCK 1 LOT 35

CONSERVATION EASEMENT  
AND  
COMMON OPEN SPACE

PROPOSED  
LOT 35  
AREA =  
472.926 SQ. FT.  
OR  
10.857 AC.  
4202136 - 37 (cont'd) Page 10

TON 118 Broom  
L-13  
ACED STEVEN  
17 Kings Road  
Central Ave 0310  
St. 328 P. 404  
ED Plus 1974/1975

VICINITY MAP

Westford  
Concord  
Boston  
London

Route 93  
Route 28  
Route 1A

SITE  
Broken Ground

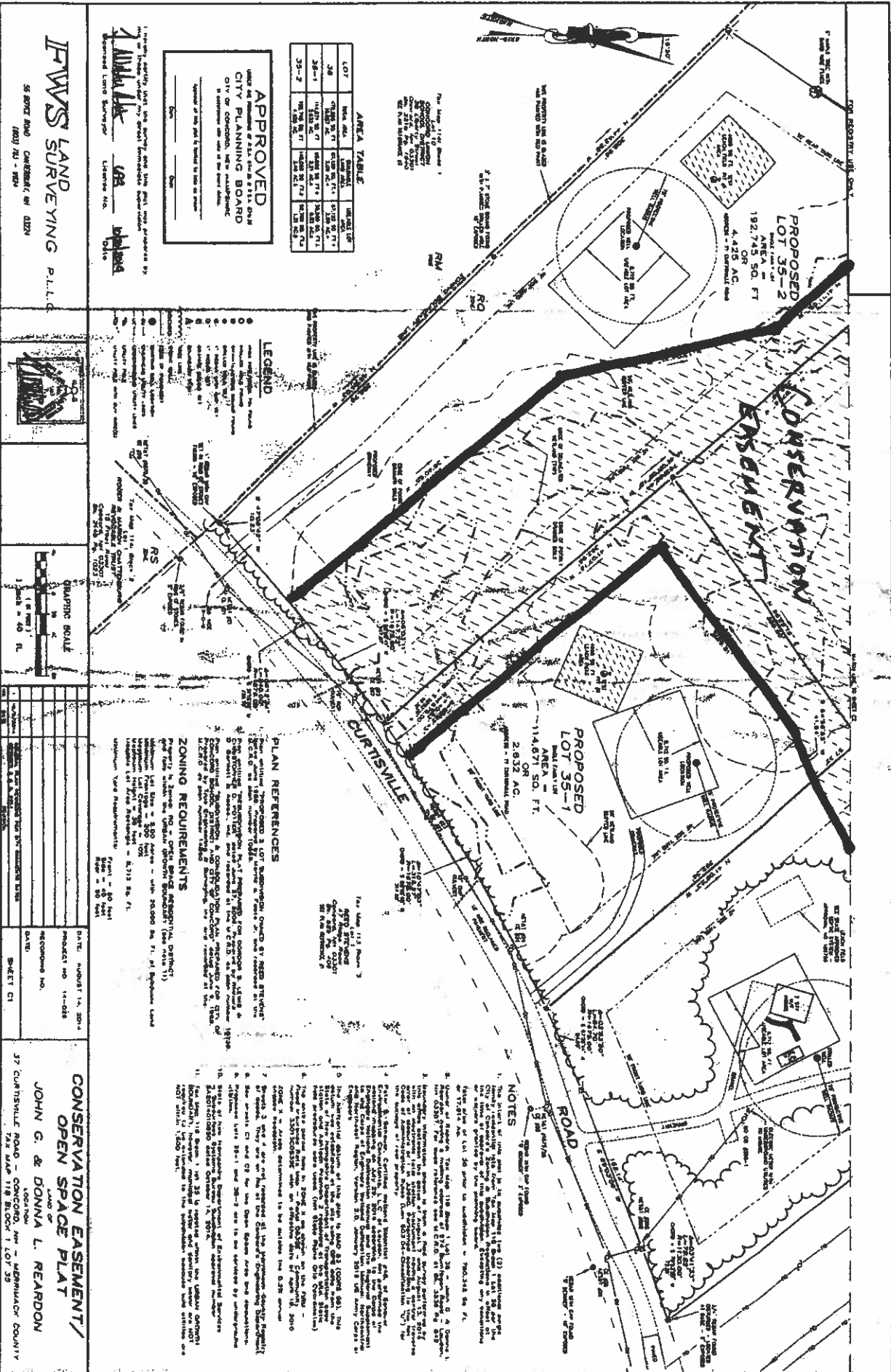
Scale: 1" = 4000'

### LEGEND

1. step 1: find the point  
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AREA TABLE

LOT	AREA, AC.	AREA, SQ. FT.	AREA, AC.
35-1	114.671	7,821,120	114.671
35-2	4.425	305,760	4.425
TOTAL	119.096	8,126,880	119.096

**APPROVED**  
CITY PLANNING BOARD  
CITY OF CHICAGO, ILL. - 11/11/2014  
BY: [Signature]  
DATE: 11/11/2014

**IFW'S LAND SURVEYING P.L.L.C.**  
55 ROUTE 2000 CHICAGO, IL 60629  
(800) 361-1920



GRAPHIC SCALE

FEET	METERS
0	0
10	3.05
20	6.10
30	9.14
40	12.19

RECORDING DATA

DATE	PROJECT NO.	RECORDING NO.	SHEET NO.
11/11/2014	11-00000	11-00000	11-00000

DATE: 11/11/2014  
PROJECT NO: 11-00000  
RECORDING NO: 11-00000  
SHEET NO: 11-00000

**CONSERVATION EASEMENT/  
OPEN SPACE PLAT**  
JOHN G. & DONNA L. REARDON  
37 CURTISVILLE ROAD - CHICAGO, ILL. 60629 - MAP 118 BLOCK 1 LOT 35

**LEGEND**  
...  
**PLAN REFERENCES**  
...  
**ZONING REQUIREMENTS**  
...  
**NOTES**  
1. The subject of this plat is a portion of the (1) existing and (2) proposed land of the City of Chicago, Illinois, located in Cook County, Illinois, as shown on the attached map. The subject property is located in the City of Chicago, Illinois, and is subject to the City's Comprehensive Zoning Ordinance, which is hereby adopted by reference.





# CITY OF CONCORD

## REPORT TO THE MAYOR AND CITY COUNCIL

**FROM:** Transportation Policy Advisory Committee  
Traffic Operations Committee

**DATE:** December 18, 2014

**SUBJECT:** Report from the Transportation Policy Advisory Committee and the Traffic Operations Committee in response to a referral from Councilor Herschlag with concerns on speeds in the West Village neighborhood and a request to consider additional traffic calming methods on Wildflower Drive between Abbott Road and Woodbine Avenue and on Woodbine Avenue between Mayflower Drive and Sorrel Drive.

### Recommendation

Accept this report.

### Background

On March 20, 2014, Councilor Herschlag submitted a communication to City Council with concerns on speeds in the West Village neighborhood and a request to consider additional traffic calming methods on Wildflower Drive between Abbott Road and Woodbine Avenue and on Woodbine Avenue between Mayflower Drive and Sorrel Drive. City Council referred this request to the Transportation Policy Advisory Committee (TPAC) on April 14, 2014. TOC discussed this request at its June 17 and August 19, 2014 meetings. The request was also discussed by TPAC at its meetings of June 26 and November 20, 2014.

### Discussion

Engineering deployed radar speed counters on the subject street segments from Friday, April 11 through Wednesday, April 16, 2014. On Woodbine Avenue just west of Daphne Court there were about 460 vehicles per day with average and 85<sup>th</sup> percentile speeds of 22 and 28 mph, respectively. On Wildflower Drive just west of Astor Court, there were about 330 vehicles per day with average and 85<sup>th</sup> percentile speeds of 19 and 26 mph, respectively. The posted speed limit within the neighborhood is 25 mph. Since 2009, there was only one reported crash on these streets; the crash was due to unsafe backing by a school bus and not related to speed. Observed sight lines along the subject street segments were checked by staff and appeared appropriate.

TOC and TPAC felt that measured speeds along the subject segments of Woodbine Avenue and Wildflower Drive were not indicative of a general speeding problem, and were in fact, reasonably consistent with the posted 25 mph speed limit. These speeds are largely promoted by the short street segments and curving alignment developed in this subdivision. A few vehicles were recorded as having excessive speeds and it was felt that those inconsiderate drivers would be best handled by enforcement action. A general overview of the daily traffic volumes recorded on these streets does not indicate an excessive volume of cut-through traffic. Some traffic cut-through would be expected, but in general, recorded volumes are close to what would be expected to be generated by a neighborhood of this size.

As the subject streets are local streets and not emergency response routes, the potential use of speed bumps is an option the neighborhood could pursue. There are three speed bumps in the neighborhood already: Woodbine Avenue east of Sorrel Drive; Woodbine Avenue at Chicory Court; and Alder Creek Drive west of Yarrow Way. Since average speeds are already fairly low, additional speed bumps may have little noticeable effect on speed other than at the bump location. Multiple bumps with spacing of about 200 feet may reduce average speeds at the midpoint between bumps to about 20 mph. However, use of bumps on curves or next to intersections or driveways is not recommended. This limits potential bump locations to: Woodbine Avenue near Lovage Place or Verbena Way and Wildflower Avenue between Bittersweet Lane and Astor Court. New speed bumps would also require signage and the issue of increased vehicle noise at the bump location would be a consideration for nearby residents.

Per the city's 2005 Traffic Management Policy, installation of speed bumps would need at least 60 percent approval of neighborhood residents prior to the request being forwarded to City Council for consideration and action. General Services estimates a cost of about \$3,500 to install a speed bump with signs, similar to those already located nearby. Per city policy, bumps so installed must remain for at least five years; a request for earlier removal might be subject to a City Council requirement that the neighborhood funds the removal.

Should the neighborhood desire to pursue the option of requesting more speed bumps, TPAC would be pleased to facilitate the public process as outlined in the Traffic Management Policy.

RJM/rjm

cc: Traffic Operations Committee  
Transportation Policy Advisory Committee



# CITY OF CONCORD

1-23

FA

## REPORT TO THE MAYOR AND CITY COUNCIL

**FROM:** Councilor Amanda Grady Sexton, Chair, Public Safety Board

**DATE:** December 15, 2014

**SUBJECT:** Report from the Public Safety Board on a Referral from the City Council on a Report from the Police Department

### Recommendation

Accept this report from the Public Safety Board.

### Background

The City Council received a report from the Police Department in response to a communication from Kathleen Conners of 5 Cambridge Street, regarding safety concerns she has within her neighborhood as well as other areas of the City of Concord.

On July 30, 2014, the City Council referred this matter to the Public Safety Board.

On September 8, 2014, the Public Safety Board met and heard testimony from the following individuals on this matter: City Solicitor James Kennedy; Acting Police Chief Brad Osgood; Ms. Kathleen Conners; Mr. Jon Kelly; Ms. Chris Wellington (New Hampshire Legal Assistance); Staff Attorney Gilles Bissonnette (New Hampshire Chapter, American Civil Liberties Union); City Councilor Byron Champlin, Ward Four; Executive Director Ellen Groh, Concord Coalition to End Homelessness; Mr. John Cook; and Ms. Kim Wheeler.

The Board discussed existing ordinances and focusing on the behavior of individuals. The Board voted unanimously to recommend referring this matter back to the City Manager to identify existing ordinances and statutes and to identify any areas that may be lacking in such ordinances and statutes and their enforcement.

The Board met again on December 15, 2014 and heard testimony from City Solicitor Jim Kennedy, Police Chief Brad Osgood, Code Administrator Michael Santa, and Ms. Kathleen Conners. Mr. Kennedy testified that there is an existing body of law available to address the problems that had been identified. He cautioned the board that similar ordinances in other cities have resulted in legal challenges, substantial monetary settlements, and scrutiny from the US Department of Housing and Urban Development. He recommended revisiting the issue when the

current legal climate has become less volatile. Chief Osgood stated that there have been no calls for service at the address since early September 2014. He is leading a coordinated effort with Code Administration, the Prosecutor's Office, and the Fire Department to address issues on a comprehensive basis. Mr. Santa also testified about coordinated efforts on the part of City departments. Ms. Conners thanked the Board and the Police Department for their efforts, but stated that many of the core issues remain.

The Board voted unanimously to recommend to the City Council to (1) take six months to see if the coordinated effort is working, and (2) request the City Manager to look at Police resources in next fiscal year's budget to address this problem.



# CITY OF CONCORD

1-24  
TJA

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Daniel L. Andrus, Fire Chief  
**DATE:** December 16, 2014  
**SUBJECT:** Report from the Fire Chief on an Application for Funding to the Assistance to Firefighters Grant Program

### Recommendation

The Fire Department requests that the Council accept this report.

### Background

On August 11, 2014, the City Council passed Resolution #8793 authorizing the City Manager or his designee to apply for funds through the Assistance to Firefighters Grant program. That resolution requires a report when an application for funds is made.

On December 5, 2014, the Concord Fire Department applied for a grant in the amount of \$189,864 for the purpose of providing fire sprinkler protection to the Department's four station facilities. The total cost of the project is \$208,250. The stations house almost 18% of the City's workforce and represent \$16.5 million of assets in buildings, contents, and vehicles. The total area of the four buildings is 32,814 square feet.

The US Fire Administration reported in 2001 that there are approximately 150 fires in fire stations every year. In addition to the risk to lives and property, the community could lose a very key piece of infrastructure that would have a very substantial negative impact on response time and the provision of life-saving services. The federal government places a very high priority on protecting this very critical part of local infrastructure.

### Discussion

The Fire Department will continue to advise the Council of any developments with respect to this grant application.







# CITY OF CONCORD

## REPORT TO MAYOR AND CITY COUNCIL

**FROM:** Carlos P. Baia, Deputy City Manager—Development

**DATE:** December 16, 2014

**SUBJECT:** Community Showcase Video Program

### Recommendation

Accept this report authorizing the City Manager to enter into an agreement with CGI Communications, Inc. to have the City participate in the "Community Showcase Video Program."

### Background

In December 2014, the City was approached by CGI Communications of Rochester, NY. CGI is a private sector partner of the National League of Cities and the U.S. Conference of Mayors and has produced high quality, short videos of communities across the country.

Once a community signs on with CGI, the company will produce four to five one-minute videos that can cover themes such as economic development, parks and recreation, community organizations, and a general welcoming message. These videos are hosted on CGI servers but linked from a city's homepage. CGI does all the filming, editing and production with script provided by the municipality. There is no charge to the municipality as the company generates revenue by selling sponsorships. Sponsors' can also have their own videos produced. The company does require an introduction letter from the City that it can use to solicit sponsorships. The municipality has the final say on the video content and can limit the type of businesses that would be sponsors. The videos would be updated at the termination of the agreement which, in Concord's case, would be in two years.

### Discussion

With the City's limited budget, this would seem to be a great opportunity particularly in light of the opportunity to showcase a "before and after" with the Main Street project.

In New Hampshire, CGI has worked with the towns of Bedford, Peterborough, Gilford and the City of Franklin. References that were checked indicated an overall positive recommendation for the company.





## **Community Video Tour Sponsorship Policy**

It is the policy of CGI Communications/e-LocalLink not to solicit or otherwise provide sponsorship opportunities to any business or organization that may be perceived as offensive. These types of establishments include, but are not limited to, adult bookstores/entertainment, pawnshops, and tattoo/piercing parlors.

Additionally, the participating community may advise CGI Communications/e-LocalLink of specific businesses to be disallowed as sponsors. The participating community must advise CGI Communications/e-LocalLink of this information in writing PRIOR to the beginning of the sponsorship solicitation campaign.

As a privately owned company, independent of the participating community, CGI/e-LocalLink can eliminate from consideration those companies and organizations it deems inappropriate. The participating community is not responsible for actions taken by CGI/e-LocalLink in eliminating from consideration those businesses and organizations CGI/e-LocalLink has deemed inappropriate.

## The 2014 Community Showcase Video Program

CGI Communications, Inc.  
130 East Main Street, 5th Floor  
Rochester, NY 14604  
(800) 398-3029 phone  
(866) 429-8611 fax

Name: Carlos Baia

Title: Community Development

Address: 41 Green Street

City, State, Zip: Concord, NH 03301

Phone: 603-225-8595

Email: [cbaia@concordnh.gov](mailto:cbaia@concordnh.gov)

Website: [www.concordnh.gov](http://www.concordnh.gov)

This agreement is between CGI Communications, Inc. ("CGI") and the City of Concord (the "City") and shall remain in effect from the date it is signed by both parties until the second anniversary of the date that the completed and approved Community Video Program is made available for viewing via a link on the [www.concordnh.gov](http://www.concordnh.gov) homepage, including any alternate versions of your homepage, for viewer access on different devices. Any termination or modification of this Agreement shall not take effect until the expiration of the current term.

### CGI shall provide a Community Video Program as follows:

- One Welcome video from your Mayor or other civic leader
- Up to three additional videos to showcase various aspects of your community, for a total of four 1 minute community highlight videos
- One Community Organization chapter to promote charities, nonprofits and community development organizations
- Script writing and video content consultation
- A videographer will come to your location to film videos
- We reserve the right to use still images and photos for video production
- All aspects of video production and editing, from raw footage to final video including professional voiceovers and background music
- Final draft of Community Video Showcase content subject to your approval (up to 3 sets of revisions allowed). Any request for approval of revision, including final draft, shall be deemed approved if no response received by us within thirty (30) days of request
- Patented OneClick<sup>®</sup> Technology and encoding of all videos into multiple streaming digital formats to play on all computer systems, devices, browsers, and Internet connection speeds; recognized player formats include WindowsMedia<sup>®</sup> and QuickTime<sup>®</sup>
- Store and stream all videos on CGI's dedicated server
- Business sponsors allowed on the perimeter of video panels
- Businesses will be allowed to purchase various digital media products and services from CGI and its affiliates
- Duration of sponsor participation will be one to two years and CGI is solely responsible for sponsorship fulfillment including all related aspects of marketing, production, printing, and distribution
- Viewer access of the Community Video Program from your website shall be facilitated by CGI, providing HTML source code for a graphic link to be prominently displayed on the [www.concordnh.gov](http://www.concordnh.gov) website homepage as follows: "Coming Soon" graphic link designed to coordinate with existing website color theme to be provided within 10 business days of execution of this agreement; "Video Tour" graphic link to be provided to replace the "Coming Soon" link upon completion and approval of videos
- CGI will own copyrights of the master Community Video Program
- The City will assume no cost or liability for this project and CGI will honor any request for termination of sales upon 30 day Notice and only if the City continuously provides the Community Video linkage from its Homepage for the duration of this contract

### The City of Concord shall:

- Provide a letter of introduction for the program on its letterhead
- Assist with the content and script for the Community Video Showcase
- Grant CGI the right to use City's name in connection with the preparation, production, and marketing of the Program
- Display the "Coming Soon" graphic link prominently on the [www.concordnh.gov](http://www.concordnh.gov) homepage within 10 business days of receipt of HTML source code
- Display the "Video Tour" link, of no less than 150 by 400 pixels, prominently on its [www.concordnh.gov](http://www.concordnh.gov) homepage, including any alternate versions of your home page, for viewer access on different devices for the entire term of this agreement
- Ensure that this agreement remains valid and in force until the agreed upon expiration date, regardless of administration
- Grant full and exclusive streaming video rights for CGI and its subsidiaries, affiliates, successors and assigns to stream all video content on Community Video Program and all related CGI Programs, including but not limited to its "Community Video Network"
- Represent and warrant that any and all photographs, videos, and other content it submits to us for use in any video or other production does not infringe on any third party's copyrighted material, trademark or other intellectual privacy or publicity rights

This Agreement constitutes the entire agreement of the parties and supersedes any and all prior communications, understandings and agreements, whether oral or written. No modification or claimed waiver of any provision shall be valid except by written amendment signed by the parties herein.

We, the undersigned, have read and understand the above information and have full authority to sign this agreement.

The City of Concord, NH

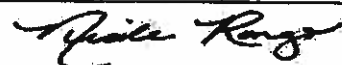
Signature:

Name (printed):

Title:

Date:

CGI Communications, Inc.



Name (printed): Nicole Rongo

Title: Vice President of Marketing

Date: December 15, 2014

# CITY OF CONCORD

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*In the year of our Lord Two Thousand Fifteen*

**RESOLUTION**      AUTHORIZING THE CITY MANAGER TO APPLY FOR AND ACCEPT UP TO FORTY FIVE THOUSAND DOLLARS (\$45,000) FROM THE NH DEPARTMENT OF ENVIRONMENTAL SERVICES FOR HOUSEHOLD HAZARDOUS WASTE COLLECTION AND SPECIAL PROJECT GRANTS

*The City of Concord resolves as follows:*

- Whereas,*      the City of Concord continues to support initiatives and policies that encourage the safe and secure collection of household hazardous waste throughout the community, and
- Whereas,*      increased collection of household hazardous waste results in both costs savings for city government and reductions in potential pollution of our environment, and
- Whereas,*      the City of Concord General Services Department and the Solid Waste Advisory Committee have indentified opportunities to pursue funding for household hazardous waste collection that would benefit the city of Concord through Household Hazardous Waste Grant Funds made available from the NH Department of Environmental Services.

***NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:***

1. The City Council authorizes the City Manager to apply for and accept up to Forty Five Thousand Dollars (\$45,000) in Household Hazardous Waste Collection Grants for the purpose of implementing household hazardous waste collection initiatives.
2. This resolution shall take effect upon its passage.



# CITY OF CONCORD

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Earle M. Chesley, P.E., General Services Director  
**DATE:** December 16, 2014  
**SUBJECT:** NHDES 2015 Household Hazardous Waste Collection Grant

### Recommendation

Accept this report and authorize the City Manager to apply for and accept grant funds available from the New Hampshire Department of Environmental Services relative to the collection of Household Hazardous Waste.

### Background

The General Services Department requests City Council approval to authorize the City Manager to apply for grant funds from the NH Department of Environmental Services (NHDES), in order to offset part of the expenses that will be incurred by the City to perform Household Hazardous Waste Collection during the calendar year 2015. These funds will be included in the Solid Waste budget request Fiscal Year 2016. In Fiscal Year 2015 the request was for an appropriation of \$28,900.

### Discussion

Upon City Council's approval of the report, the City Manager will execute the grant application in anticipation of an annual collection program. The grant applications are due February 1, 2015.

Cc Jeff Hoadley, Business Manager  
Adam Clark, Solid Waste Manager

Bui  
12-10-14  
1-27

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** DE-AUTHORIZING THE AMOUNT OF EIGHTY THOUSAND DOLLARS (\$80,000) FOR CLOSING COSTS ASSOCIATED WITH THE CITY'S PURCHASE OF STATE OF NEW HAMPSHIRE PARCEL MBL 111E-1-12 AS NO LONGER NECESSARY.

*The City of Concord resolves as follows:*

**WHEREAS,** on September 8, 2014 the City of Concord approved Resolution #8800 accepting and appropriating \$1,036,100 from the Siena/Bodwell Joint Venture Group (heretofore "SIENA") toward the City's purchase of State of New Hampshire parcel MBL 111E-1-12 which was subsequently to be conveyed to SIENA per stipulations outlined in a Development and Purchase and Sale Agreement (Resolution #8666); and

**WHEREAS,** said appropriation included \$80,000 in anticipated closing costs; and

**WHEREAS,** SIENA paid for all closing costs associated with the purchase of the State parcel independently of the City; and

**WHEREAS,** the municipal appropriation of the \$80,000 is no longer necessary;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Concord that:

- 1) The sum of .....\$80,000  
be and is hereby de-authorized as follows:

General Capital Fund  
Transaction Costs.....\$80,000

- 2) Rescind revenue source as follows:

General Capital Fund  
Payment from Siena/Bodwell Venture Group .....\$80,000

- 2) This resolution shall take effect upon its passage.



# CITY OF CONCORD

## REPORT TO MAYOR AND CITY COUNCIL

**FROM:** Carlos P. Baía, Deputy City Manager—Development

**DATE:** December 4, 2014

**SUBJECT:** Rescission of \$80,000 from Prior Appropriation

### **Recommendation**

Approve the attached resolution rescinding \$80,000 from appropriation resolution #8800 as it is no longer necessary.

### **Background**

On September 8, 2014 the City Council approved Resolution #8800 accepting and appropriating \$1,036,100 from the Siena/Bodwell Joint Venture Group (heretofore "Siena") toward the City's purchase of State of New Hampshire parcel MBL 111E-1-12 which was subsequently to be conveyed to Siena per stipulations outlined in an approved Development and Purchase and Sale Agreement (Resolution #8666).

The aforementioned appropriation included \$80,000 in anticipated closing costs.

### **Discussion**

The purchase of the parcel by Siena was closed on December 3, 2014. Siena paid for all closing costs associated with the purchase independently of the City therefore making \$80,000 of this municipal appropriation unnecessary.



Bui  
12-10-14  
1-28

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THIRTY-NINE THOUSAND ONE HUNDRED FORTY ONE DOLLARS AND FIFTY-FOUR CENTS (\$39,141.54) FROM SIENA INVESTMENTS, LLC FOR THE PURCHASE OF REMNANT CITY PROPERTY IDENTIFIED AS PORTIONS OF MBL 111E-1-17 AND 111E-1-18 AND TRANSFERRING SAID SUM TO THE CITY'S ECONOMIC DEVELOPMENT RESERVE

Page 1 of 2

*The City of Concord resolves as follows:*

**WHEREAS,** The City of Concord, on June 10, 2013, approved a "Development and Purchase and Sale Agreement" (heretofore the "AGREEMENT") with Siena/Bodwell Joint Venture Group (heretofore "SIENA") to develop property belonging to the State of New Hampshire and the City of Concord commercially on Loudon Road as well as to construct certain public improvements (Resolution #8666); and

**WHEREAS,** As stipulated in the AGREEMENT, the City of Concord agreed to exchange portions of City surplus parcels identified by tax map numbers 111E-1-17 and 111E-1-18 for nearby land conveyed by SIENA to allow for a fourth leg of what will become the D'Amante Drive/Old Loudon Road/Loudon Road intersection. Said conveyance from SIENA recorded by deed at the Merrimack Registry of Deeds, Book XX, Page XX. SIENA further committed to construct all necessary improvements, at their expense, to that public right of way to satisfy City of Concord Capital Improvement Project #39; and

**WHEREAS,** Any remaining portions of City parcels 111E-1-17 and 111E-1-18, upon exchange with SIENA, were to be sold to SIENA on a per square footage basis as stipulated in Section 8.3.2 of the AGREEMENT; and

**WHEREAS,** the amount of remnant land was determined by the City to be 12,918 square feet to which the City's assessment of \$3.03 per square foot was applied, per the AGREEMENT, resulting in a purchase price of \$39,141.54; and

**WHEREAS,** the City received payment from SIENA for this remnant land on December 3, 2014; and

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THIRTY-NINE THOUSAND ONE HUNDRED FORTY ONE DOLLARS AND FIFTY-FOUR CENTS (\$39,141.54) FROM SIENA INVESTMENTS, LLC FOR THE PURCHASE OF REMNANT CITY PROPERTY IDENTIFIED AS PORTIONS OF MBL 111E-1-17 AND 111E-1-18 AND TRANSFERRING SAID SUM TO THE CITY'S ECONOMIC DEVELOPMENT RESERVE

Page 2 of 2

**WHEREAS,** the City has deemed that transferring the \$39,141.54 to the City's Economic Development Reserve is the most effective use of these dollars; and

**WHEREAS,** this appropriation is for a purpose not included in the FY2015 adopted budget, therefore, section 37 of the City Charter requires a two-thirds vote of the City Council;

***NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:***

1. The sum of .....\$39,141.54  
be and is hereby appropriated/authorized as follows:

General Fund

Transfer to Economic Development Reserve.....\$39,141.54

2. Revenue is available as follows:

General Fund

Sale of Surplus Land.....\$39,141.54

3. These funds shall be transferred under the direction of the City Manager.
4. This resolution shall take effect upon its passage.



# CITY OF CONCORD

120

## REPORT TO MAYOR AND CITY COUNCIL

**FROM:** Carlos P. Baía, Deputy City Manager—Development  
**DATE:** December 4, 2014  
**SUBJECT:** Appropriation and Transfer of \$39,141.54 to the Economic Development Reserve

### Recommendation

Authorize the appropriation and transfer of \$39,141.54, proceeds generated from the sale of remnant City property, to the City's Economic Development Reserve.

### Background

The City Council, on June 10, 2013, approved a "Development and Purchase and Sale Agreement" (heretofore the "AGREEMENT") with Siena/Bodwell Joint Venture Group (heretofore "SIENA") to develop property belonging to the State of New Hampshire and the City of Concord commercially on Loudon Road as well as to construct certain public improvements (Resolution #8666).

As stipulated in the AGREEMENT, the City of Concord agreed to exchange portions of City surplus parcels identified by tax map numbers 111E-1-17 and 111E-1-18 for nearby land conveyed by SIENA to allow for a fourth leg of what will become the D'Amante Drive/Old Loudon Road/Loudon Road intersection. SIENA further committed to construct all necessary improvements, at their expense, to that public right of way to satisfy the City's CIP #39.

Any remaining portions of City parcels 111E-1-17 and 111E-1-18, upon exchange with SIENA, were to be sold to SIENA on a per square footage basis as stipulated in Section 8.3.2 of the AGREEMENT.

### Discussion

Based upon a review of the Siena plans by the City Surveyor, the amount of remnant land was determined by the City to be 12,918 square feet to which the City's assessment of \$3.03 per square foot was applied, per the AGREEMENT, resulting in a purchase price of \$39,141.54.

The City received payment from SIENA for this remnant land on December 3, 2014.

City Administration believes that this money would be best deployed in the City's Economic Development Reserve.



# CITY OF CONCORD

Brian  
1-5-15  
1-29

*In the year of our Lord two thousand and fifteen*

**RESOLUTION REPURPOSING TWENTY FIVE THOUSAND DOLLARS (\$25,000) FROM COMPLETED AND UNEXPENDED ARENA ROOF IMPROVEMENT PROJECT (CIP #64) TO REPLACE DOORS AND DOOR HARDWARE AT THE ARENA**

*The City of Concord resolves as follows:*

- WHEREAS,** the roof improvement project CIP # 64 was completed at the Arena under budget; and
- WHEREAS,** funds from the roof improvement project may be made available for the necessary door and door hardware replacement needs at the Arena; and
- WHEREAS,** the Director has identified the need to begin work on this project; and
- WHEREAS,** the Arena Roof Improvement Project (CIP #64) was partially funded with Arena Fund capital transfer, a two thirds vote of the council is necessary to pass this resolution; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Concord that:

- 1) The sum of .....\$25,000  
be and is hereby repurposed as follows:  
Arena Capital Fund  
Arena door and door hardware replacement.....\$25,000
- 2) Funding for the project is available as follows:  
Arena Capital Fund  
Unspent CIP #64 capital transfer funds.....\$25,000
- 3) Sums as repurposed shall be expended under the direction of the City Manager.
- 4) This resolution shall take effect upon its passage.



# CITY OF CONCORD

174

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Philip H. Bilodeau, P.E., Deputy Director General Services Department

**DATE:** December 24, 2014

**SUBJECT:** Authorizing the repurposing of \$25,000 authorized for replacement of the membrane roof at the Everett Arena (FY2014 CIP # 64) for Arena northwest door replacement and front entrance door exit hardware replacement

### Recommendation

Approve this report repurposing of \$25,000 raised for replacement of the membrane roof at the Everett Arena (FY2014 CIP # 64) for Arena door replacement and exit hardware replacement.

### Background

At the Arena Advisory Board meeting of December 12, 2014 (minutes attached) the Board discussed the status of the membrane roof project. Discussions were held on what improvements could be done with the funds left over from this project. Discussion focused on replacement of several of the doors that have had numerous repairs over the years and are in need of replacement. We ask that the City Council repurpose dollars available from the membrane roof project to fund the replacement of the northwest doors and replace exit device hardware to the front doors to the arena.

### Discussion

The Council authorized the bonding and capital transfer of \$173,306 at their June 20, 2013 council meeting (resolution #s 8676, 8677, and 8678) for the membrane roof project. The door replacements and exit device replacement are estimated at \$25,000. A balance in the original authorization is available to support this \$25,000 request to the door replacement and exit hardware.

## **ARENA ADVISORY MEETING MINUTES**

Friday December 12, 2014

Everett Arena 8:00 A.M.

**Present:** Mike Gfroerer, Chris Brown, Dan Arndt, Don Crandlemire, Arena & Properties Manager Jeff Bardwell, Public Properties Superintendent Jay Burgess

**Excused:** Gerry Blanchette; Nick Wallner; Councilor Gail Matson

**Absent:** Councilor Dan St. Hilaire

Meeting called to order at 8:05 AM

### **Public Properties Superintendent**

Jay Burgess was introduced to the committee. Mr. Burgess started with the City of Concord in October as the Public Properties Superintendent which oversees the Public Properties Division of the General Services Department.

### **Roof Project Recap**

Jeff Bardwell updated the committee on the membrane roof project. The replacement of the membrane roof on the original part of the arena was completed in August. As part of this project the roof exhaust fans were evaluated. Finding the fans mechanically sound, Public Properties staff replaced the louvers, built down the soffit to the Low-E ceiling inside the arena. New switches were installed in the mechanical room and the fans are now operational and can be used to ventilate and cool the building when needed. Mike Gfroerer asked what the project cost was, Jeff Bardwell explained the project cost was approximately 85,000, Chris Brown inquired what happens to the balance of the funds remaining for the project. Jeff Bardwell explained that remaining funds would return to the arena fund balance or can be reallocated to another project with council approval. Discussion took place on using some of the remaining funds to replace the side doors to the arena and hardware that are in need of increasing repair.

### **Outside Sign Project**

Jeff Bardwell updated the committee on the outdoor sign project. Metro Sign received the bid to replace the outside sign. Arena staff and several members of the advisory committee met with Metro Sign and reviewed designs. The size of the proposed sign requires a variance from the ZBA, the arena is in the Institutional Zone which only allows signs up to 40 sf while across the street from the arena is the Gateway Zone which allows signs up to 150 sf. Metro Sign has submitted the application to the City of Concord on behalf of the arena. The ZBA hearing is on January 7, 2015.

### **History of Hockey Disc**

Discussion took place regarding the history of hockey in Concord and a disc that was intended to be produced when the lobby project was completed. Jeff Bardwell indicated that there is now a staff person in General Services who can complete this project if we can get her the materials. Chris Brown said he would contact the Legends of Hockey who has most of the information and see if he can get the needed materials. Dan Arndt asked if there was room to display some items from the past, such as a hockey stick etc. Jeff Bardwell indicated the area across from the snack bar is intended to display the history of hockey and could be utilized for such a display.

### **Roller Skating**

Jeff Bardwell updated the committee on the addition to roller skating as an activity for June and July starting in 2015. The arena picked up 150 pair of used rental skates and will offer roller skating Friday, Saturday and Sunday's during June and July.

### **Other**

Dan Arndt asked if there was some sort of door stop that could be used for the back doors of locker room C & D to prevent people from propping open with rocks. Jeff Bardwell explained that the doors have hold open door closers that will keep doors open when needed; the issue is that people want to use the doors as an

entrance to the locker rooms but not leave the door wide open. The doors are not intended to be entrance doors but as a mean of egress from the building. Discussion took place on various methods to keep doors open, Jeff Bardwell will see if there is something they will work in this application.

Dan Arndt asked about the "warning track" that some rinks were installing. Jeff Bardwell explained that this is a pilot program being tested to see if it reduces injuries from checking from behind. USA Hockey surveyed rinks regarding the warning track; many rink operators questioned the warning track because unlike baseball that has a warning track of 15 feet the proposed rink warning track is 40 inches. There is also the difference in going from grass to dirt in baseball and only a change of color in the rink. When discussed at the October rink managers meeting many felt that enforcement of the "hitting from behind" rule or making it more stringent may do more to protect players.

Next meeting will be Friday, January 9, 2015.

Meeting adjourned 9:00 AM

Respectfully Submitted

Jeffrey R. Bardwell  
Arena & Properties Manager



Brian  
12/30/14  
1-30

## CITY OF CONCORD

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*In the year of our Lord two thousand and fifteen*

**RESOLUTION**      DESIGNATING DEPOSITORIES FOR THE CITY OF CONCORD,  
NEW HAMPSHIRE FOR THE FISCAL YEAR 2015.

*The City of Concord resolves as follows:*

- Section 1:      That the City Treasurer is hereby authorized to invest with the chartered banks as listed with the New Hampshire Banking Department and the federally chartered FDIC insured banks in New Hampshire. The following banks are the primary banks the city has invested with in the past: Bank of America, Century Bank, Citizens Financial Group, First Colebrook Bank, Bank of New Hampshire, Merrimack County Savings Bank, People's United Bank, Santander Bank, TD Bank and US Bank.
- Section 2:      That the City Treasurer is hereby authorized, with the approval of the City Manager, to enter into an agreement, in substantially the form previously presented to the City Council, with the above mentioned institutions, for the transfer of funds or the purpose of purchasing cash management products and services offered, or for the account of, this municipality in response to telephonic, telegraphic, oral, written or other requests, and pursuant to which each of the officers authorized hereby may designate other officers or employees of the municipality, in their discretion, from time to time, as they determine necessary for the efficient operation of the municipality.
- Section 3:      That this resolution shall take effect upon its passage.



# CITY OF CONCORD

120

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Michael P. Jache, City Treasurer

**DATE:** December 30, 2014

**SUBJECT:** Resolutions: Designating Financial Depositories, Granting Authority to Invest Excess Funds and the Annual Approval of Investment and Cash Management Policy

### **Recommendation**

Annually, the Concord City Council adopts the financial depositories, short-term investments and Cash Management Policy. Please consider the attached resolutions, which are outlined below.

### **Background**

#### **Authority to Deposit Funds in Financial Institutions**

The passage of the attached resolution will authorize the City Treasurer to invest with the designated depositories in accordance with the investment policy.

#### **Authority to Invest Excess Funds**

The City Treasurer is given the authority to deposit city funds per RSA 48:16. To invest these funds, Council authorization is required.

#### **Annual Adoption of the Investment Policy**

The City Treasurer is responsible for setting major investment strategy and conducts day-to-day execution of policy under the direction of the Deputy City Manager/Finance. The City Treasurer is given the authority to deposit city funds per RSA 48:16. The investment policy is aimed at achieving the best results for the Concord taxpayer, considering such matters as safety, liquidity and overall yields.

### **Discussion**

The Investment and Cash Management Policy provides the City Treasurer with the authority to invest city funds with federal, state and other legal requirements, following best practices as defined by the Government Finance Officers Association.

Brian  
12/30/14  
1-31

## CITY OF CONCORD

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*In the year of our Lord two thousand and fifteen*

### **RESOLUTION**      **RELATIVE TO SHORT TERM INVESTMENT OF EXCESS FUNDS**

*The City of Concord resolves as follows:*

Section 1:      In accordance with provisions of RSA 48:16, whenever the City Treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the City Treasurer shall, with the approval of the Mayor and a majority of the City Council, invest the same in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of the approved banks directly or through the Certificate of Deposit Account Registry Service (CDAR's) or Investment Cash Sweep Account and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer. At least yearly, the city council or board of aldermen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes.

Section 2:      That this resolution shall take effect upon its passage.



**CITY OF CONCORD, NH**  
**INVESTMENT AND CASH MANAGEMENT POLICY**

**Original adoption: December 1985**

## INVESTMENT PROGRAM SUMMARY

An investment program is recognized as one aspect of sound public financial management. Interest earned on public funds is just as much public money as the principal invested - both are resources to achieve a public purpose. The investment program aims at matching the structure of the financial market with the operations of the City to achieve the best possible results for the Concord taxpayer, considering such matters as safety, liquidity, and over-all yield. The following are guidelines established to aid city personnel to more effectively manage cash and investments of the City of Concord, New Hampshire.

This policy does not include the City of Concord Trust Funds. These funds adhere to the Investment Policy for the Trust Assets of the City of Concord, which was adopted by the Trustees of the Trust Funds on March 16, 2000.

### OBJECTIVES

The primary objectives of this policy in order of priority are:

1. Where circumstances may arise and/or in maintaining compliance with this policy, the security and preservation of principal will take precedent over the derivation of interest.
2. Investments selected shall provide reasonable liquidity as directed by cash flow.
3. The desired return of investments shall be maximized, subject to #1 and #2 above whenever possible. The City Treasurer will endeavor to have 100% of all available funds invested on a day-to-day basis.
4. The investment program shall be operated in conformance with federal, state and other legal requirements, following best practices as defined by the Government Finance Officers Association (GFOA). The overall investment program shall be designed and managed with a degree of professionalism. Any transaction that may impair public confidence shall be avoided. A diversified portfolio will be adhered to. Although a rare loss may occur, it may be considered within the context of the overall portfolio's investment return, provided adequate diversification was implemented.
5. All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transactions that might impair public confidence in the management of the City of Concord.

### LEGAL AUTHORITY

New Hampshire Statute 48:16 is the legal authority under which the City Treasurer operates.

Other requirements include: The City of Concord Ordinances 30-2-5 and the City of Concord Charter, effective January 1, 1993, Section 29 *Appointed Officers* and Section 40 *Depository*.

## GOVERNING BODY

Annual approval of investment policy which 1) approves depository institutions and 2) authorizes the City Treasurer to invest excess funds. See resolutions for designating depositories and resolution relative to short term investments.

## ADMINISTRATION

Administration of cash management is by the City Treasurer under the direction of the Deputy City Manager/Finance. The City Treasurer is responsible for setting major investment strategy and conducts the day-to-day execution of policy.

Cash Management procedures fit the legal requirements and organizational structure of the City of Concord and adhere to the commonly accepted "Prudent Man Rule". See Appendix A

## PORTFOLIO DIVERSIFICATION

The City's investment portfolio shall be diversified. Over concentration in a maturity, an instrument, or institution/issuer is to be avoided.

## MATURITIES

Investment maturities shall coincide with projected cash flow needs.

## AUTHORIZED INVESTMENTS

1. Certificate of Deposits (CD), Certificate of Deposit Account Registry Service (CDARS);
2. Repurchase agreements collateralized in accordance with state law;
3. Treasury Bills;
4. Public Deposit Investment Pool;
5. Money Market accounts with banks insured through the FDIC or FSLIC.
6. Federal Agency Securities as issued by U.S. government-sponsored agencies.

The City Treasurer/Investment Officer shall recommend new investment products and services for approval to the Deputy City Manager/Finance who shall have the authority between annual adoptions by the City Council, and with due consideration of the herein policy, to alter the types of securities eligible for investment.

### SELECTION OF DEPOSITORY AND BROKER/DEALER INSTITUTIONS:

A copy of these investment guidelines shall be delivered to the senior management of any firm, dealer, broker or financial institution seeking to conduct business with the City of Concord, New Hampshire.

Before transactions are initiated, the City Treasurer will evaluate all available documentation including, but not limited to, the following: financial history, credit worthiness, capitalization, reputation, economic viability, and competitiveness.

### INVESTMENT GUIDELINES

1. Only the Deputy City Manager/Finance and the City Treasurer shall be authorized to establish bank accounts and make investments for the City of Concord.
2. Maintaining an appropriate portion of the portfolio in readily available cash, money market funds or overnight repurchase agreements to ensure liquidity to meet ongoing obligations.
3. Investments of the City of Concord shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required.
4. Securities purchases should be made through competitive bidding or competitive rate quotes, whenever possible and applicable.
5. The City encourages investment in local institutions to the extent prudently possible, however, not at the sacrifice of safety or liquidity.

### COLLATERAL OUT-OF-STATE BANKS

Conformance to RSA 48:16 is required. Deposits shall be fully collateralized with the delivery of US Government obligations, US Government agency obligations or obligations of the State of New Hampshire in market value at least equal to 102% of the cash deposit in each case. Collateral is marked to market at least weekly and daily when appropriate. Collateral maturity should coincide with the investment maturity. Collateral shall be delivered upon the City Treasurer's direction.

### TREASURY/COLLECTION

- A. Establishes a strategy to meet financial needs and improve investment income consistent with this policy and projected interest rate movement.
- B. Implements the strategy via competitive bids, negotiation and necessary transfers of securities and funds.



- C. Reviews banking arrangements to maintain adequate financial and accounting control.
- D. Properly records investments, bank balance changes, and income recognition.
- E. Reviews cash balances in all accounts in comparison to projected cash flow needs.
- F. Daily notes sizable deposits that present investment opportunity by use of accelerated deposit procedure.
- G. Receives original investment confirmation, maintains custody and safekeeping thereof.
- H. Daily records investments to indicate investments held, yield, and maturity on a bank basis.
- I. Periodically reports on investments held, income earned, and transactions completed during period.
- J. Invests cash for all funds with interest allocated by fund when legally required or when practical.
- K. Updates signature cards when staff changes.

#### ACCOUNTING OFFICE

- A. Makes necessary entries to reflect accruals, as necessary.
- B. Recommends more effective ways to handle investment accounting in accordance with generally accepted accounting principles.
- C. Provides annually for an independent audit of investment activities under this policy.
- D. Secures check stock daily.
- E. Reconciles all bank statements and notifies banks of discrepancies on a timely basis.
- F. Makes use of "positive pay" services provided by banks, through which banks pay only those items that match a check issue file provided to the bank.

#### AUDITORS

- A. Requested to perform at least one financial audit of investment transactions per calendar year, including confirmation and testing compliance with policy.
- B. Offer suggestions to improve policies and procedures.

## Appendix A

### PRUDENT PERSON RULE

The concept of the *Prudent Person* according to Investing Public Funds is "Investments shall be made with judgment and care - under circumstances then prevailing - which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Brian  
12/30/14  
1-32

# CITY OF CONCORD

*In the year of our Lord two thousand fifteen*

## **RESOLUTION ADOPTING A CASH MANAGEMENT POLICY**

*The City of Concord resolves as follows:*

**WHEREAS,** cash management is a vital component of City operations; and

**WHEREAS,** the custody of cash, deposits and investments are to be held among the highest of the public's trust in accordance with the Treasurer's duties as outlined in RSA 48:16; and

**WHEREAS,** whenever the City Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, the City Treasurer shall invest the same in accordance with the investment policy with safety as the primary investment objective followed by liquidity and yield.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Concord that:

- 1) This resolution shall take effect upon its passage.





1-33

TA

**December 17, 2014**

**Girls on the Run NH  
117 Water Street, #3  
Exeter, NH 03833  
(603) 778-1389  
www.girlsontherunnh.org**

**To the Concord City Council:**

**On Sunday, June 7, 2015, Girls on the Run New Hampshire is planning a 5k road race to be held at Memorial Field in Concord, NH. The race will begin at 9:30 a.m.**

**We are requesting several road closures to accommodate our event and to ensure the safety of our runners:**

- **We request that the southbound lane of South Fruit Street, between Pleasant Street and Clinton Street, be closed from 9:00 a.m. until the conclusion of the race (approximately 10:30 a.m.). We anticipate the flow of runners to be heaviest along South Fruit street as the runners exit and return to the park. They will follow a loop along Clinton Street, Langley Parkway and Pleasant Street.**
- **We request that the northbound lane of South Fruit Street also be closed (between Memorial Field and Clinton Street) from 9:25 until 9:45 am, or until all runners have turned right onto Clinton Street.**
- **We request that the westbound lane of Clinton Street (between S. Fruit Street and Langley Parkway) be closed from 9:00 a.m. until 10 a.m. to allow all runners to clear this portion of the race course. This would allow for one-way traffic only on the eastbound side of Clinton Street on the designated portion of the roadway.**

**For your reference, the council approved a similar request on September 8, 2014, in conjunction with our fall 2014 event. At the recommendation of Sergeant Rane Boyd of the City of Concord Police Department, we are expanding our request to include the northbound side of S. Fruit Street and the westbound side of Clinton Street. We anticipate approximately 2,000 runners (nearly double our fall numbers), with about half of the runners being elementary-aged girls. We are a local non-profit organization (tax ID# 02-0524090), serving girls in grades 3-8 around the state, including several Concord schools.**

**We are working with the Concord Parks & Rec Department (D.J. Sartwell), as well as with Code Administration (Christopher Hilstro) to plan our event. We will also be in contact with**



the Department of Safety and will communicate our final plans to organizations adjacent to the event site.

Thank you very much for your consideration of this request. If you have any additional questions, please do not hesitate to contact me.

Sincerely,

*Jennifer T. Hubbell*

Jennifer T. Hubbell  
Executive Director, GOTR NH  
[jen.hubbell@girlsontherun.org](mailto:jen.hubbell@girlsontherun.org)  
(603) 778-1389



Received  
12/5/14

1-34

Sent to 1AA  
city clerk  
12/10/14 @Blake

December 2, 2014

Eugene Blake  
City Of Concord  
41 Green Street  
Concord, NH 03301

Dear Mr. Blake,

The Concord Food Co-op is seeking permission from the City of Concord to close South Main Street between Pleasant Street and Hills Ave on Saturday May 16, 2014. This request is being submitted so that the Co-op can host our seventh annual public event, *Spring Into Healthy Living*. To allow time for the set up of two 40x60 tents, we are requesting that the street be closed at 3AM and reopened at approximately 4PM.

Additional details pertaining to this event are as follows:

- Free and open to the public
- Public event hours 10AM-2PM
- 4000 anticipated spectators
- No products sold
- Free food samples provided by vendors
- 100 vendors that includes non-profits. No fees collected.
- Non-alcohol event
- Live band
- Children entertainment (exp. petting zoo, creation station)

The Co-op will work with all appropriate City Departments to secure required permits and will comply with all rules and regulations to host a safe public event.

Should you have any further questions, please do not hesitate to contact me at 603 225 6840.

Sincerely,

Paula Harris  
General Manager  
Concord Food Cooperative  
24 S. Main St Concord, NH 03301

DEC 10 2014





# NEW HAMPSHIRE DISTRIBUTORS, INC.

65 REGIONAL DRIVE  
P.O. BOX 267, CONCORD, N.H. 03302-0267  
TELEPHONE 603-224-9991

THE CONCORD COACH



IT OPENED THE WEST

CONCORD, NEW HAMPSHIRE  
ADMINISTRATION FAX 603-224-0415  
SALES FAX 603-224-8306

November 13, 2014

**RECEIVED**

NOV 17 2014

CODE ADMINISTRATION

RE: Road Closure of White Street from Washington Street to Blanchard Street

Dear Janice:

Communication received  
in City Clerk's Office  
December 9, 2014. *JB*

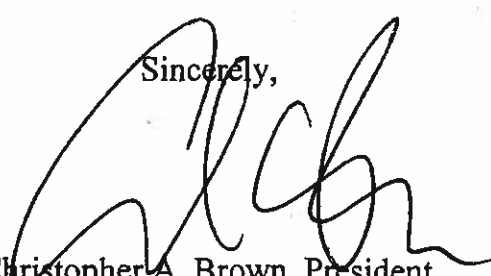
This letter is to inquire and formally request the road closure of White Street from Washington Street to just south of Blanchard Street from 12:00 noon, Thursday, January 22<sup>nd</sup>, 2015 through 10:00 a.m., Monday, January 26<sup>th</sup>, 2015 for the 1883 Black Ice Pond Hockey Championship. Blanchard Street itself would remain open as well as all park roads and parking.

After extensive logistical meetings, the 1883 Black Ice Pond Hockey Association envisions the street closure would do two things. First, it would allow us to use the street as a drop-off and pick-up point for the shuttle bus that will be shuttling participating players from White Park to the hotels. Secondly, it would allow us to erect temporary facilities for player participants.

Hopefully this will allow you start the permitting process. Please let me know if you require additional information.

Thank you.

Sincerely,

  
Christopher A. Brown, President  
New Hampshire Distributors, Inc.

and

1883 Black Ice Pond Championship Association



"MAKING FRIENDS IS OUR BUSINESS"







# City of Concord, New Hampshire

## ADMINISTRATION

City Hall – 41 Green Street – 03301

(603) 225-8570

taspell@concordnh.gov

Thomas J. Aspell, Jr.  
City Manager

## REPORT TO MAYOR AND THE CITY COUNCIL

DATE: November 21, 2014

FROM: Thomas J. Aspell, Jr., City Manager

SUBJECT: **Conservation Commission Reappointments**

### Recommendation:

It is recommended that the following appointments be reviewed at the December City Council Meeting for approval in January.

### Background:

I hereby propose the reappointment of the following individuals to continue their service on the Conservation Commission, each for an additional three year term, which would expire on January 1, 2018.

- James Owers would continue to serve as a Regular Member. Mr. Owers resides on Ridge Road and is an attorney with Sulloway and Hollis. He currently serves as Vice Chairperson of the Conservation Commission.
- Kristine Tardiff would continue to serve as a Regular Member. Ms. Tardiff resides on Dunklee Street and is a trial attorney with the U.S. Department of Justice, Division of Environment and Natural Resources.
- Tracey Boisvert would continue to serve as a Regular Member. Ms. Boisvert resides on Lyndon Street and is employed with the NH Department of Environmental Services Wetlands Bureau.
- Pamela Hunt would continue to serve as an Alternate Member. Ms. Hunt resides on Silk Farm Road and is a biologist with the Audubon Society of New Hampshire.

### Discussion:

In accordance with Section 15 of the City Council Rules, these proposed appointments are being distributed to the City Council as information in advance of formal action at the January 12, 2015 Council Meeting.





JIM BOULEY  
MAYOR

# City of Concord, New Hampshire

OFFICE OF THE MAYOR

CITY HALL • 41 GREEN STREET • 03301

TJA

TO: Members of City Council  
FROM: Mayor Bouley  
DATE: December 8, 2014  
RE: Energy & Environment Advisory Committee Appointments

I propose the reappointments of the following individuals to the Energy & Environment Advisory Committee for a term expiring April 30, 2017.

- Maura Adams, 325 Pleasant Street, Concord.
- Randy Bryan, 46 Ridge Road, Concord
- Jonathan Gregory, 11 Washington Street, Concord.
- Roger Hawk, 110 School Street, Concord.
- Charles Willing, 14 Rum Hill Road, Concord.

I propose the appointments of the following individuals to the Energy & Environment Advisory Committee for a term expiring April 30, 2017.

- Kate Epsen, 54 Portsmouth Street, Concord. Ms. Epsen will fill a current vacancy on the committee.
- Jennifer Galbraith, 5 Peabody Street, Concord. Ms. Galbraith will fill a current vacancy on the committee.

In accordance with Section 15 of the City Council Rules, this proposed appointments are being distributed to City Council as information in advance of formal action at the January 12, 2015 City Council meeting.





JIM BOULEY  
MAYOR

# City of Concord, New Hampshire

OFFICE OF THE MAYOR

CITY HALL • 41 GREEN STREET • 03301

1-38

TAA

TO: Members of City Council

FROM: Mayor Bouley

DATE: December 2, 2014

RE: Golf Course Advisory Committee Appointments

I propose the reappointments of the following individuals to the Golf Course Advisory Committee with a term expiring on May 1, 2017.

- Chris Mulleavey, 33 Broadway, Concord. Mr. Mulleavey would be reappointed as a season user.
- Jim Marshall, 136 Sewalls Falls Road, Concord. Mr. Marshall would be reappointed as a general public representative.

In accordance with Section 15 of the City Council Rules, these proposed reappointments are being distributed to City Council as information in advance of formal action at the January 12, 2015 City Council meeting.







JIM BOULEY  
MAYOR

# City of Concord, New Hampshire

OFFICE OF THE MAYOR

CITY HALL • 41 GREEN STREET • 03301

1-39

12A

TO: Members of City Council

FROM: Mayor Bouley

DATE: December 2, 2014

RE: Recreation and Parks Advisory Committee Appointment

I propose the reappointment of the following individual to the Recreation and Parks Advisory Committee:

- Mary Miller, 25 Portsmouth Street, Concord. Ms. Miller will be reappointed as the Ward Ten Representative, for a term to expire June 15, 2016.

Vacancies exist for Ward One, Ward Four and Ward Five representatives.

In accordance with Section 15 of the City Council Rules, these proposed appointments are being distributed to City Council as information in advance of formal action at the January 12, 2015 City Council meeting.





JIM BOULEY  
MAYOR

# City of Concord, New Hampshire

OFFICE OF THE MAYOR

CITY HALL • 41 GREEN STREET • 03301

1-40

TJA

TO: Members of City Council

FROM: Mayor Bouley

DATE: December 23, 2014

RE: Upper Merrimack River Local Advisory Committee

I propose the appointment of the following individual to the Upper Merrimack River Local Advisory Committee with a term expiring on January 1, 2018.

- Gary S. Lemay, 35 Franklin Street, Apt. 2, Concord.

In accordance with Section 15 of the City Council Rules, this proposed appointment is being distributed to City Council as information in advance of formal action at the January 12, 2015 City Council meeting.





**LOCAL RIVER MANAGEMENT ADVISORY COMMITTEE  
NOMINEE FORM**

*Please complete both sides of this Form and email to [riversprogram@des.nh.gov](mailto:riversprogram@des.nh.gov) or mail to  
Rivers Coordinator, NH DES, 29 Hazen Drive, P.O. Box 95, Concord, NH 03302-0095  
Please type "NOMINEE FORM" and nominee's name in the subject line of the email.  
For questions contact the Rivers Coordinator at 271-2959.*

NOMINEE NAME: Gary S Lemay

DATE: 12/8/2014

RIVER NAME: Merrimack (Upper)

REPRESENTING: MUNICIPALITY: Concord

OTHER: \_\_\_\_\_

**Nominee Contact Information:**

Street Address: 35 Franklin St, Apt 2

Town: Concord

Zip Code: 03301

Email: gary.lemay.jr@gmail.com

Phone (home): \_\_\_\_\_

Phone (cell): 603-254-5513

Phone (work): \_\_\_\_\_

Is this a: ☒ New Appointment or a ☐ Reappointment

Please state your interest(s) in serving on the Local Advisory Committee:

☐ Local Government

☒ Business

☒ Conservation

☒ Recreation

☐ Agriculture

☐ Riparian Landowners

(Form continued on page 2)

**Board of Selectmen or Authorized Signature(s) – REQUIRED (e-signature acceptable)**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

*Note: By statute, the Commissioner of DES appoints the Local River Management Advisory Committee (LAC) members for each Designated River from nominees submitted by the local governing bodies through which the Designated River flows (RSA 483:8-a).*

**Please include a short description of your relevant background knowledge of local river-related issues or general river management and protection:**

I have a background in Water Resources engineering, particularly in hydrology and hydraulics. I have worked on projects revolving around various size rivers, from small tributaries to large rivers such as the Susquehanna River and Ohio River. I am also a NH and VT Professional Engineer (PE).

**Most Local Advisory Committees engage in a variety of activities. Reviewing those activities listed below, please check those that are of most interest to you:**

- ☒ Management Plan Preparation/Implementation
- ☒ Event Organization
- ☒ Public Education
- ☒ Grant Writing
- ☒ Public Relations
- ☒ Committee Administration
- ☐ Other \_\_\_\_\_

**Most Local Advisory Committees meet monthly. In some cases they may meet more frequently to complete specific tasks, while in other cases your attendance may not be required at all meetings. Please check one of the boxes below to indicate your availability to attend regularly scheduled meetings.**

- ☒ I can attend monthly meetings on most weeknights
- ☐ I can attend monthly meetings only if scheduled on a specific weeknight
- ☐ I can only attend a limited number of monthly meetings
- ☐ I cannot attend monthly meetings, but am willing to complete tasks on behalf of the Local Advisory Committee

**For DES Office Use Only**

1. Nominee form has been reviewed by RMPP staff on (date) \_\_\_\_\_
2. LAC Chair and Nominee have been contacted regarding nomination on (date) \_\_\_\_\_
3. RMPP Staff recommends appointment to Commissioner:

☒ Approve \_\_\_\_\_  
RMPP staff \_\_\_\_\_ Date \_\_\_\_\_

4. Appointment letter and information packet sent on (date) \_\_\_\_\_
5. Contacts database updated (date) \_\_\_\_\_
6. LAC Member List updated (date) \_\_\_\_\_

# City of Concord, New Hampshire

1-4/1

Memorandum from Mayor Bouley



TO: Members of City Council  
FROM: Mayor Bouley  
DATE: December 30, 2014  
RE: City Managers Annual Evaluation - 2015

In accordance with section 21 (b) of the City Charter the City Council shall conduct an evaluation of the City Manager's performance in office annually each April. After such evaluation, the City Council shall determine, in public session, whether the City Manager's overall performance in office has been satisfactory or unsatisfactory. The City Council shall also establish the City Manager's compensation for the ensuing year.

I propose the appointment of a City Manager Review Committee charged with the task of organizing and tallying results of evaluation forms submitted by members of City Council. I also propose that the committee draft a revised employment agreement for review by the full Council that contains committee recommended changes to Mr. Aspell's current employment contract. I charge the committee with bringing forward their recommendations for final approval by the full Council.

The appointees I propose to serve on the committee are Councilors that served on the committee for the last few years ensuring continuity in the process: Chair: Councilor St. Hilaire, Councilor Bennett, Councilor Nyhan, Councilor Bouchard and Councilor Grady Sexton. Should any additional member of Council wish to join the proposed committee, I encourage you to express your desire to assist.

Upon approval of this report by City Council, the City Clerk will electronically send to all members of Council the 2015 evaluation form as well as the City Manager's current employment agreement. Evaluation forms should be completed and submitted to the City Clerk – in a sealed envelope on or before February 12, 2015. The City Clerk will collect the confidential reviews and submit to the committee Chair so that the committee can begin their process February 9, 2015.

I ask that Council confirm the membership of this committee and the process as outlined so that we may begin this process as soon as possible in order to finalize a new contract with the City Manager.





Em 11/19/14

12-11

1-42(A)

1-43

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

RESOLUTION      ACCEPTING AND APPROPRIATING THE SUM OF TWENTY-TWO THOUSAND ONE HUNDRED SEVENTY-SIX DOLLARS (\$22,176) FROM THE NEW HAMPSHIRE CHARITABLE FOUNDATION FOR MANAGEMENT AND MAINTENANCE OF MUNICIPAL PROPERTY.

*The City of Concord resolves as follows:*

**WHEREAS,**      on October 31, 2014 the City received notification from the New Hampshire Charitable Foundation of a grant award in the amount of \$22,176 to support projects that enhance the special character and vitality of Concord's downtown and its neighborhoods, and encourage citizen participation in municipal affairs and community life; and

**WHEREAS,**      the City has determined that upgrades and improvements are needed in the stairwell and other areas of City Hall campus; and

**WHEREAS,**      this appropriation is for a purpose not included in the adopted budget, therefore section 37 of the City Charter requires a two-thirds vote of the City Council.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Concord that:

1.      The sum of .....\$22,176  
         be and is hereby appropriated as follows:

Special Revenue Fund  
         City Hall Improvements.....\$22,176

2.      Said revenue shall be available as follows:

Special Revenue Fund  
         NH Charitable Foundation FY2015.....\$22,176

3.      Sums as appropriated shall be expended under the direction of the City Manager.

4.      This resolution shall take effect upon its passage.



# CITY OF CONCORD

TAC

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Brian G. LeBrun, Deputy City Manager  
**DATE:** October 31, 2014  
**SUBJECT:** FY 2015 New Hampshire Charitable Foundation Grant

### Recommendations:

- Accept the following report; and,
- Set the attach resolution accepting and appropriating the sum of \$22,716 from the New Hampshire Charitable Foundation for public hearing on January 12, 2015.

### Background:

On October 31, 2014 the City Administration received notification from the New Hampshire Charitable Foundation that the City has been awarded \$22,176 in unmatched grant funds.

The City has been receiving these funds from the Charitable Foundation for more than a decade.

### Discussion:

As Council knows, the City typically receives an annual allocation from the New Hampshire Charitable Foundation for the purpose of undertaking special projects to improve the community, and City properties/facilities in the community.

City Administration recommends using the FY2015 installment to continue with improvements in City Hall stairwells and other areas on City Hall campus. There have been significant funds allocated to the City Hall roof, front entrance steps, and the exterior of Green Street Community Center in recent years as well as tremendous improvements to the lobby area from donated funds. However, other than improvements to the City Hall stairwell from the Fiscal Year 2014 Charitable Foundation Grant, only a small amount of funds have been allocated to make any improvements to the other interior areas of City Hall and the exterior campus. The stairwells and entryways into City Hall are one of the main focal points of citizens and customers visiting the facility, and are in need of attention and upgrades. While these funds will not completely refurbish these spaces, it will help start the improvement process.

These projects will be managed by the Public Properties Division of the General Services Department.

# CITY OF CONCORD

12-12

1-42(B)

1-44

*In the year of our Lord two thousand and fifteen*

RESOLUTION      AUTHORIZING THE CITY MANAGER TO ENTER INTO DEVELOPMENT AGREEMENT AMENDMENT #5 WITH CAPITAL COMMONS L.L.C.

*The City of Concord resolves as follows:*

**WHEREAS,**      On August 15, 2003 the City entered into a Development Agreement with Capital Commons L.L.C. for redevelopment of certain real estate known as the Sears Block, now known as the Capital Commons Project, located at 11 South Main Street and 75 Storrs Street; and,

**WHEREAS,**      This Agreement was subsequently amended on October 10, 2003, August 18, 2004, November 17, 2005, and November 11, 2011 respectively; and,

**WHEREAS,**      This amendment shall release the City from requirements to maintain forty (40) public parking spaces on the 5<sup>th</sup> level of the Capital Commons Parking Garage, as previously required by the November 11, 2011 amendment.

**WHEREAS,**      This amendment shall also allow the City and Capital Commons L.L.C. to convert all or a portion of the 61 uncovered roof top spaces to covered spaces.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Concord that:

1.      The City Manager is authorized to enter into a Development Agreement amendment with Capital Commons L.L.C, as attached to this resolution.
2.      This resolution shall take effect upon its passage.





# CITY OF CONCORD

7A

## REPORT TO MAYOR AND THE CITY COUNCIL

**FROM:** Matthew R. Walsh, Director of Redevelopment, Downtown Services,  
& Special Projects

**DATE:** November 26, 2014

**SUBJECT:** Capital Commons Development Agreement Amendment #5

### Recommendation:

1. Accept the following report; and,
2. Set the attached resolution authorizing the City Manager to enter into Development Agreement Amendment #5 with Capital Commons L.L.C. for public hearing on January 12, 2015.

### Background:

On August 15, 2003, the City entered into a Development Agreement with Michael Simchik, doing business as Capital Commons L.L.C., concerning redevelopment of the former Sears Block at 7-23 South Main Street. That agreement subsequently led to the development of the Capital Commons Office Building at 11 South Main Street and associated Municipal Parking Garage at 75 Storrs Street.

As part of the original Agreement, 150 parking spaces within the Capital Commons Garage were allocated to tenants of Mr. Simchik's office building. However, this was reduced to 116 spaces in 2011 in order to help facilitate development of the "Love Your Neighbor" Building located at 45 S. Main Street.

Since 2003, the Development Agreement has been amended on four (4) separate occasions (October 10, 2003, August 18, 2004, November 17, 2005, and November 11, 2011 respectively). Each amendment was approved by the City Council.

### Discussion:

Attached to this report is proposed Development Agreement Amendment #5. This amendment is being sought for the purpose of modifying the location of public parking spaces within the parking garage.

Specifically, as part of Amendment #4 approved in 2011, the City had agreed, among other things, to relocate 40 public hourly parking spaces to the fifth floor (roof level) of the parking garage. This was done at the request of Capital Commons L.L.C. to support Casey Family Services who had negotiated a 12 year lease for space in the building. Unfortunately, Casey vacated the property approximately 18 months into its 12 year lease. As a result, the need to provide these spaces is now moot. These 40 roof top spaces are seldom used as they are inconvenient for the general public.

The attached amendment allows for the following:

1. The City will no longer be obligated to maintain 40 public "metered" spaces on the top level of the garage.
2. Of the 61 leased spaces on the roof previously allocated to Capital Commons LLC on behalf of Casey Family Services, 40 will be relocated to covered levels of the garage, together with the balance of Capital Commons LLC's 116 lease spaces. The remaining 21 spaces will be grouped near the pedestrian entrance into that portion of the office building formerly occupied by Casey Family Service.
3. It is anticipated that the 80 former rooftop lease and public spaces will be backfilled by lease tenants affiliated with the Smile and Bindery Buildings.

In addition, under the proposed amendment, Capital Commons will have the ability to relocate additional rooftop spaces to covered levels of the garage as might be desired in the future. Upon approval of this amendment, the City Administration will enter into an amended and restated lease agreement with Capital Commons L.L.C. for the affected parking spaces.

With Casey Family Services no longer at the premises, the City has the opportunity to restructure the location of all leased and public parking spaces within the garage. As the City Council knows, the location of public parking within the Capital Commons Garage has been criticized as neither convenient nor intuitive for the public. Therefore, contemporaneously with execution of the proposed development agreement amendment, the City plans to work with Capital Commons L.L.C., other major leaseholders with the garage, as well as the City's parking consultant, to craft a new plan for the location of public and lease parking spaces. The goal of this effort will be to group public parking spaces on the lower level of the garage, and lease spaces on the upper levels of the deck. This arrangement will improve user friendliness of the facility for transient public parkers. City Administration hopes to achieve implementation of this reorganization by the end of FY2015.

In summary, the proposed amendment is financially neutral for the City, and the allocation of parking spaces will remain unchanged, as follows:

- 125 public "metered" spaces (including handicap spaces).
- 391 lease spaces (i.e. 116 for Capital Commons LLC, 125 for the "Love" Building, and 150 for the "Smile" Building).

# **DEVELOPMENT AGREEMENT**

## **AMENDMENT #5**

This Agreement is made as of the \_\_\_\_\_ day of \_\_\_\_\_, 2015 by and between the City of Concord, a New Hampshire municipal corporation, with a principal place of business at 41 Green Street, Concord, New Hampshire ("the City") and Capital Commons, L.L.C., ("the Developer") its successors and assigns, a New Hampshire limited liability company, having a principal place of business at c/o 100 Market Group, Ltd., Suite 501, 100 Market Street, Portsmouth, New Hampshire.

### **RECITALS**

This Agreement relates to the Development Agreement ("Development Agreement") as executed by the City of Concord and Capital Commons, L.L.C. on August 15, 2003, together with various amendments thereto as set forth herein, for the redevelopment of the property formally known as the former Sears Block formerly located at #7 - #23 South Main Street, Freight Street, and Storrs Street, in Concord, New Hampshire and currently known as the Capital Commons Office Building and Municipal Parking Garage located at #11 South Main Street and #75 Storrs Street, respectively.

This Agreement is entered into for the purpose of further amending the August 15, 2003 Development Agreement between the City and the Developer, together with all previously adopted amendments thereto, regarding certain provisions related to Casey Family Services, a tenant within the Developer's Building.

This Agreement is entered into upon the basis of the following facts and intentions of the parties:

Whereas, On August 15, 2003 the City and the Developer (together known as "the Parties") entered into a Development Agreement concerning the redevelopment of property known as the former Sears Block previously located at #7 - #23 South Main Street, Freight Street, and Storrs Street, in Concord, New Hampshire.

Whereas, On October 10, 2003, the Parties entered into a Development Agreement Amendment (known as "Amendment #1"), which deleted certain tables and exhibits from the August 15, 2003 Development Agreement.

Whereas, On August 14, 2004, the Parties entered into a second Development Agreement Amendment (known as "Amendment #2") which, among other actions, modified various provisions of the August 15, 2003 Development Agreement regarding to the Parties' respective roles and responsibilities pertaining to the design and construction of the Capital Commons Municipal Parking Garage and related public improvements. Amendment #2 also added new provisions pertaining to requirements concerning

taxation and payment-in-lieu-of-taxes (PILOT) agreements for tax exempt owners which might occupy the Developer's building located at 11 South Main Street ("the Developer's Building").

Whereas, On November 17, 2005, the Parties entered into a third Development Agreement (known as "Amendment #3") which, among other actions, modified or repealed various provisions pertaining to the City's Parking Lease with Capital Commons L.L.C. or tenants with the Developer's Building.

Whereas, On November 1, 2011 the Parties entered into Amendment #4 to the Development Agreement, which reduced the Developer's total parking spaces for the Developer's Project from 150 to 116 spaces to support other private development projects, and stipulated that the City would maintain forty hourly ("metered") parking spaces on the fifth level (roof top level) of the Capital Commons Parking Garage to support Casey Family Services, a tenant within the Developer's Building.

Whereas, On or about December 31, 2012 Casey Family Services ceased operations and vacated its space within the Developer's Building.

Whereas, Due to the departure of Casey Family Services, as well as other public and private development initiatives within Downtown Concord, the City and Developer desire to further amend the August 15, 2003 Development Agreement, and all related amendments thereto, as described herein.

Whereas, The City Council authorized the City Manager to enter into this Agreement by passage of Resolution # \_\_\_\_\_ on January 12, 2015.

THEREFORE, in consideration of the recitals and the mutual covenants expressed below, the parties to this Agreement agree to the following:

1. **Location of 61 Leased Parking Spaces:** The 61 roof-top spaces leased to the Developer on November 1, 2011 and previously allocated to Casey Family Services by the Developer shall be redistributed in the Capital Commons Parking Garage as follows:

1.1 Twenty-One (21) uncovered parking spaces shall remain on the roof top level of the garage, of which one (1) parking space shall be used for stairs facilitating entry into the second floor of the Developer's Building from the parking garage. Said spaces shall be located within reasonable proximity to the extent practical to the pedestrian entrance into the second floor of the Developer's Building from the roof level of the Capital Commons Parking Garage. Notwithstanding this provision, the Developer shall have the option to request to relocate said twenty-one uncovered spaces to lower floors of the parking



garage in order to achieve covered parking spaces. Said request shall be made in writing. The City's approval shall not be unreasonably withheld provided the City can compel other third parking tenants within the garage to relocate to the roof level of the parking garage within the context of those lease agreements which might be in existence at the time of the Developer's request. In the event the City determines it has the ability and capacity to exchange uncovered parking spaces with covered spaces, the City shall endeavor to the best of its ability to approve and implement such requests within ninety (90) days.

- 1.2 Forty (40) spaces shall be relocated to the covered levels of the garage (i.e. Levels 1 through 4), at locations mutually acceptable to the City and the Developer. Said spaces shall be located within reasonable proximity to the extent practical to the pedestrian entrance into the first floor of the Developer's Building from the third level of the Capital Commons Parking Garage.

2. **Developer's Ability to Sub-Lease 61 Leased Spaces:** The parties hereby agree that the Lease Agreement executed on November 1, 2011 shall also be amended in order to grant the Developer the ability to sub-lease any of the 61 parking spaces not utilized by tenants of the Developer's Building at 11 South Main Street, Concord, for the duration of the lease term. As part of any such amendment, the Developer shall be required to secure the City's written consent prior to entering into any sublease, which shall not be unreasonably withheld. The City shall not consent to a sublease when the proposed sublease tenant is relocating from other parking spaces leased from the City within 90 days of the proposed sublease, unless otherwise approved by the City within its sole discretion. This provision shall be construed to not apply to any sublease parking tenants, which become tenants within the Developer's Office Building at 11 South Main Street. The Developer shall also provide the following information to the City for all sublease tenants, including, but not limited to: tenant's name, mailing address, contact information, and an inventory of subleased parking spaces by space identification number. The Developer shall remain liable to the City for all terms and conditions set forth in the lease agreement for all subleased parking spaces.
3. **Roof-Top Public Parking Spaces:** Effective immediately, the City shall no longer be required to maintain forty (40) hourly public parking spaces on the fifth level of the Capital Commons Parking Garage.

**[Remainder of this page left blank intentionally]**

Executed as a sealed instrument this \_\_\_\_\_ day of \_\_\_\_\_.

**City of Concord**

By: \_\_\_\_\_ Date: \_\_\_\_\_

Thomas J. Aspell, Jr. (Typed Name)

Its City Manager

Duly Authorized

STATE OF NEW HAMPSHIRE

COUNTY OF MERRIMACK

In \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me,  
personally appeared **THOMAS J. ASPELL, JR.** known to me or proved to be the  
person named in and who executed the foregoing instrument, and being first duly  
sworn, such person acknowledged that he executed said instrument for the purposes  
therein contained as his free and voluntary act and deed.

\_\_\_\_\_  
Justice of the Peace/Notary Public

**Capital Commons, L.L.C.**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Michael J. Simchik (Typed Name)  
Its \_\_\_\_\_  
Duly Authorized

STATE OF NEW HAMPSHIRE  
COUNTY OF MERRIMACK

In \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me,  
**MICHAEL J. SIMCHIK**, known to me or proved to be the person named in and who  
executed the foregoing instrument, and being first duly sworn, such person  
acknowledged that he executed said instrument for the purposes therein contained as  
his free and voluntary act and deed.

\_\_\_\_\_  
Justice of the Peace/Notary Public



# CITY OF CONCORD

1-42(c)  
1-45

*In the year of our Lord two thousand and fifteen*

**RESOLUTION** ACCEPTING AND APPROPRIATING THE SUM OF SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (\$17,500) IN DONATIONS FROM MAIN STREET PROPERTY OWNERS FOR THE DESIGN OF A SIDEWALK SNOWMELT SYSTEM ON MAIN STREET IN CONJUNCTION WITH THE DOWNTOWN COMPLETE STREETS IMPROVEMENT PROJECT (CIP #460).

Page 1 of 2

*The City of Concord resolves as follows:*

- WHEREAS,** On June 19, 2012, the City received notice from the US Department of Transportation (USDOT) that it had been awarded a Transportation Investment Generating Economic Recovery (TIGER) grant for the Downtown Complete Streets Improvement Project; and
- WHEREAS,** the 2014-2023 Capital Improvement Plan (CIP) includes a project for streetscape improvements on Main Street known as the Downtown Complete Streets Improvement Project (CIP #460); and
- WHEREAS,** during the design of the project, investment in the downtown area by supporting the design and construction of an innovative sidewalk snowmelt system was introduced as a project option in the downtown complete streets improvement project; and
- WHEREAS,** while the City Council did not include the sidewalk snowmelt system option in the final project scope of work, Council did authorize staff to coordinate with any private property owners interested in supporting the design and construction of a sidewalk snowmelt system, costs of which would be borne by the private property owners; and
- WHEREAS,** through coordination, the City received and deposited such payments by property owners for the specific use of designing a sidewalk snowmelt system in conjunction with the improvement project; and
- WHEREAS,** the City Engineer has determined that the design of the sidewalk snowmelt systems must begin in order to keep the overall project on schedule; and
- WHEREAS,** this appropriation is for a purpose not included in the adopted budget, therefore section 37 of the City Charter requires a two-thirds vote of the City Council.

# CITY OF CONCORD

*In the year of our Lord two thousand and fifteen*

**RESOLUTION**      ACCEPTING AND APPROPRIATING THE SUM OF SEVENTEEN THOUSAND FIVE HUNDRED DOLLARS (\$17,500) IN DONATIONS FROM MAIN STREET PROPERTY OWNERS FOR THE DESIGN OF A SIDEWALK SNOWMELT SYSTEM ON MAIN STREET IN CONJUNCTION WITH THE DOWNTOWN COMPLETE STREETS IMPROVEMENT PROJECT (CIP #460).

Page 2 of 2

***NOW, THEREFORE, BE IT RESOLVED*** by the City Council of Concord that:

1.      The sum of .....\$17,500  
be and is hereby appropriated as follows:

General Capital Projects Fund

Community Development Engineering Services

FY2014 Downtown Complete Streets Improvement Project (CIP #460)..... \$17,500

2.      Revenue to meet said appropriation shall be provided from the following sources:

General Capital Projects Fund

Community Development Engineering Services

FY2014 Downtown Complete Streets Improvement Project (CIP #460)..... \$17,500

3.      Sums as appropriated shall be expended under the direction of the City Manager.
4.      This resolution shall take effect upon its passage.



# CITY OF CONCORD

## REPORT TO THE MAYOR AND CITY COUNCIL

**FROM:** Edward L. Roberge, PE, City Engineer

**DATE:** November 25, 2014

**SUBJECT:** Resolution accepting and appropriating the sum of Seventeen Thousand Five Hundred Dollars (\$17,500) in donations from Main Street property owners for the design of a sidewalk snowmelt system, in conjunction with the Downtown Complete Streets Improvement Project (CIP #460).

### Recommendation

Accept this report and set the following resolution for a public hearing on January 12, 2015:

- Resolution accepting and appropriating the sum of Seventeen Thousand Five Hundred Dollars (\$17,500) in donations from Main Street property owners for the design of a sidewalk snowmelt system, in conjunction with the Downtown Complete Streets Improvement Project (CIP #460).

### Background

At its July 30, 2014 meeting, City Council approved the final project scope of work, budget, and schedule for the Downtown Complete Streets Improvement Project. During the design of the project, investment in the downtown area by supporting the design and construction of an innovative sidewalk snowmelt system was introduced as a project option. While the City Council did not include the sidewalk snowmelt system option in the final project scope of work, Council accepted a City Manager alternative and authorized staff to coordinate with any private property owners interested in supporting the design and construction of a sidewalk snowmelt system, costs of which would be borne by the private property owners.

### Discussion

Part of the design efforts for the Main Street improvement project included evaluating opportunities to install a snowmelt system under the sidewalks throughout the project area. Given its magnitude and costs, the City Council chose not to pursue the system in the final approved project. However, noting its importance as stated by a number of downtown property owners, the City Manager suggested a process to Council where individual property owners could voluntarily explore the opportunity to install components of a snowmelt system along their property frontage during the sidewalk reconstruction as other property owners have done in the past. Letters were sent to Main Street property owners

on August 1, 2014 inviting those interested in developing a sidewalk snowmelt system along their frontage to express their interest.

As of the deadline, staff received statements of interest and payment deposits from four downtown property owners, including TPC, Inc. (Prescription Center), Charter Trust, Zoe's, Merrimack County Savings Bank, and Foxfire Management (for the Smile Building and Bindery Redevelopment).

In order to begin design of the private snowmelt systems, funds received must be accepted and appropriated for that use. Therefore, it is recommended that City Council accept this report and set the attached resolution accepting and appropriating the sum of Seventeen Thousand Five Hundred Dollars (\$17,500) in donations from Main Street property owners for the design of a sidewalk snowmelt system, in conjunction with the Downtown Complete Streets Improvement Project.

/elr

attachment

cc: Denise Taschereau, Fiscal Supervisor  
Jamie Sikora, FHWA



12-32

1-42(A)

1-46

merje  
ENVIRONMENTS & EXPERIENCES

**LEGEND**

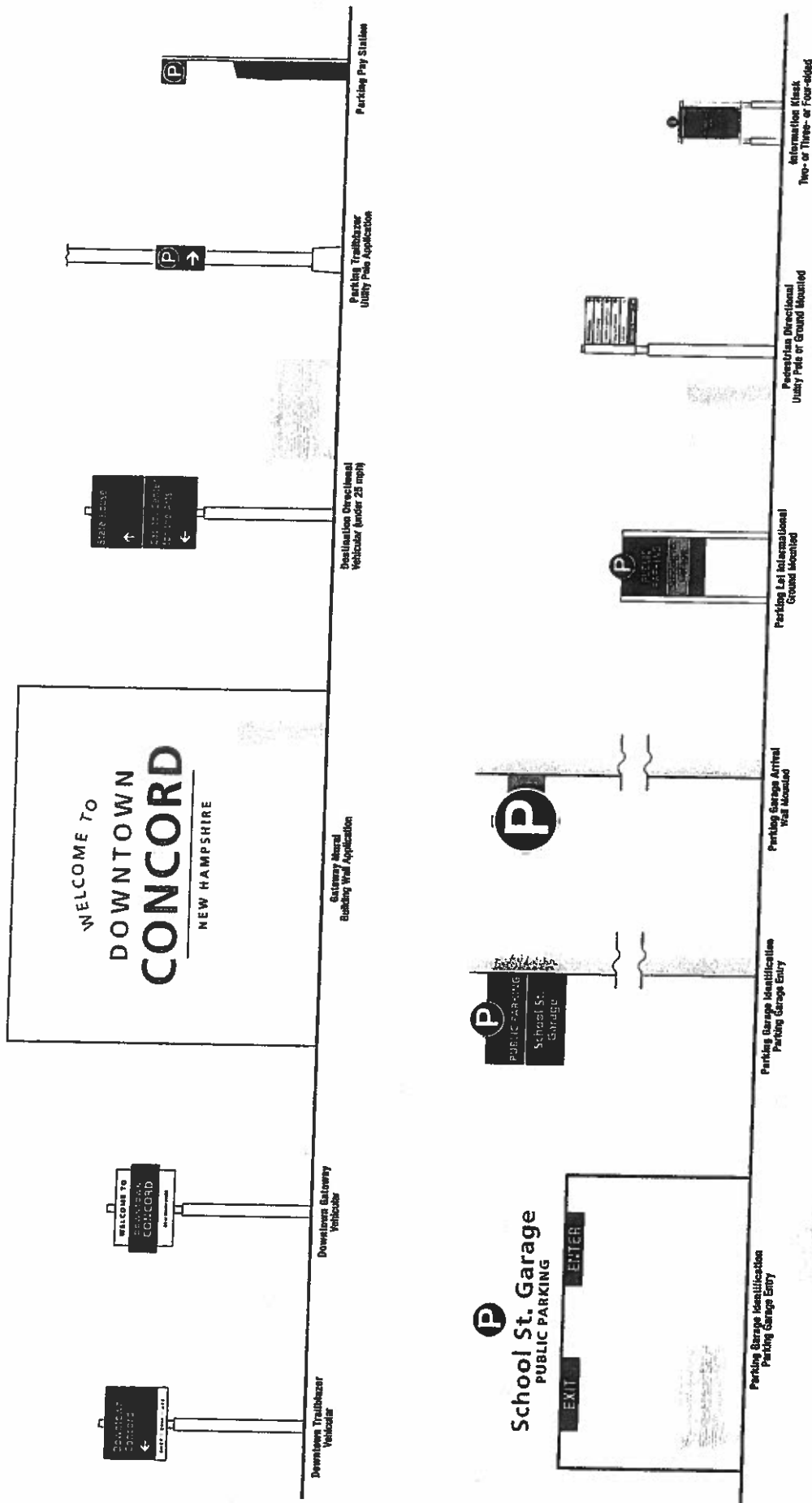
- Primary Entry Route
- Secondary Entry Route
- Primary Public Parking
- Secondary Public Parking
- Public Facility
- Public Building
- Public Office
- Public Warehouse
- Public Yard
- Public Office
- Public Warehouse
- Public Yard
- Public Office
- Public Warehouse
- Public Yard



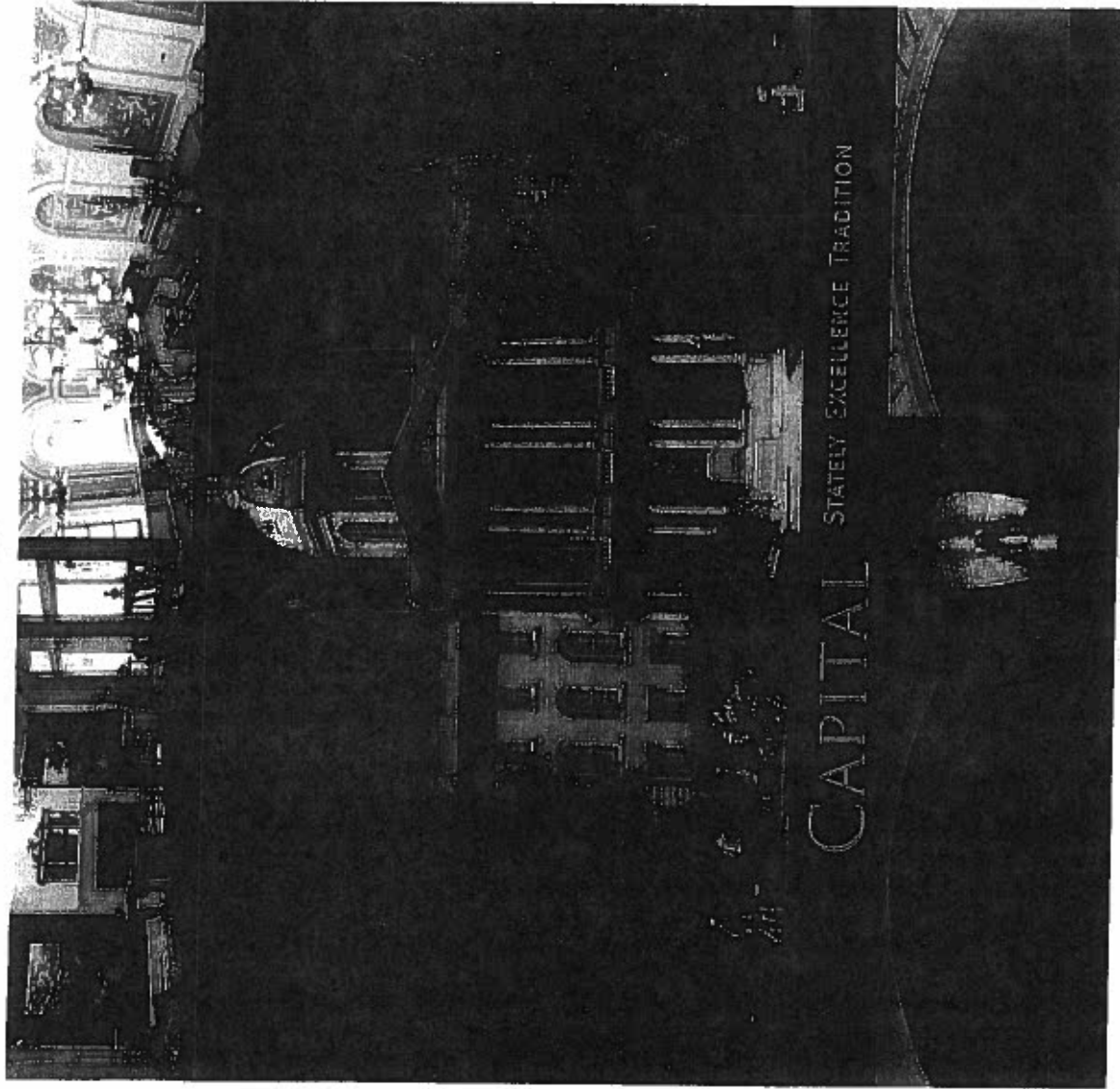
# CONCORD WAYFINDING

CONCORD, NH - Signage and Wayfinding Program  
Preliminary Programming | December 8, 2014





## GENERIC MENU OF SIGN TYPES



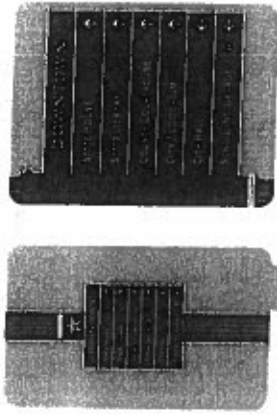
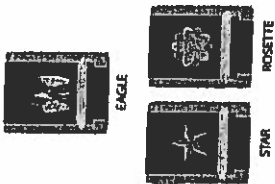
## SCHEMATIC DESIGN THEME 1: CAPITAL

CONCORD, NH - Signage and Wayfinding Program  
Schematic Design | December 8, 2014





# DOWNTOWN CONCORD



13'-8"

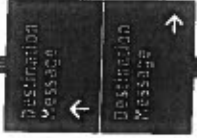
12'-0"

10'-8"

8'-0"

7'-8"

6'-0"



Downtown  
Trailblazer

Downtown  
Gateway

Downtown  
Gateway

Parking  
Trailblazer

Parking Garage  
Entrance Monument  
(Intensely Illuminated)

Parking Lot  
Identification

Cross-walk  
Pedestrian  
Directional

Pedestrian  
Directional

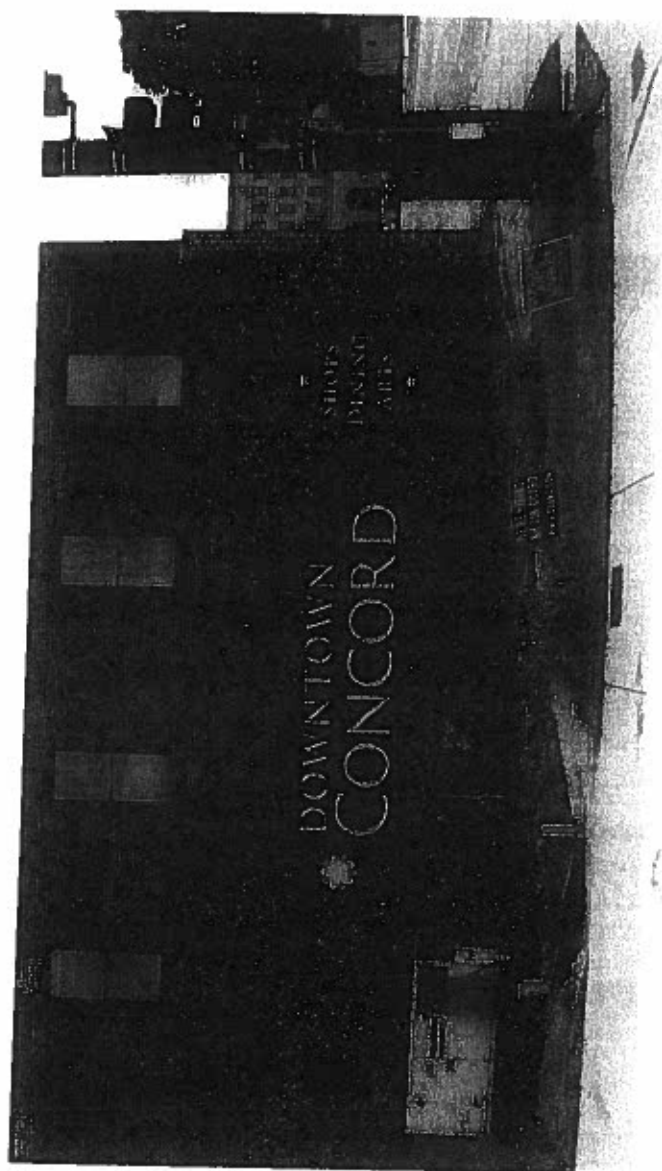
Pedestrian Kiosk  
3-sided

Vehicular Directional  
(2 Signs & Under)

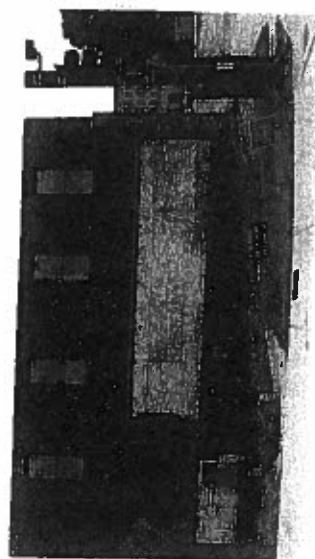
SCALE: 3/4" = 1'-0"

marie

CONCORD, NH – WAYFINDING PROGRAM  
December 8, 2014 | Schematic Design OPTION 1B



Welcome Mural



Existing Wall



DOWNTOWN

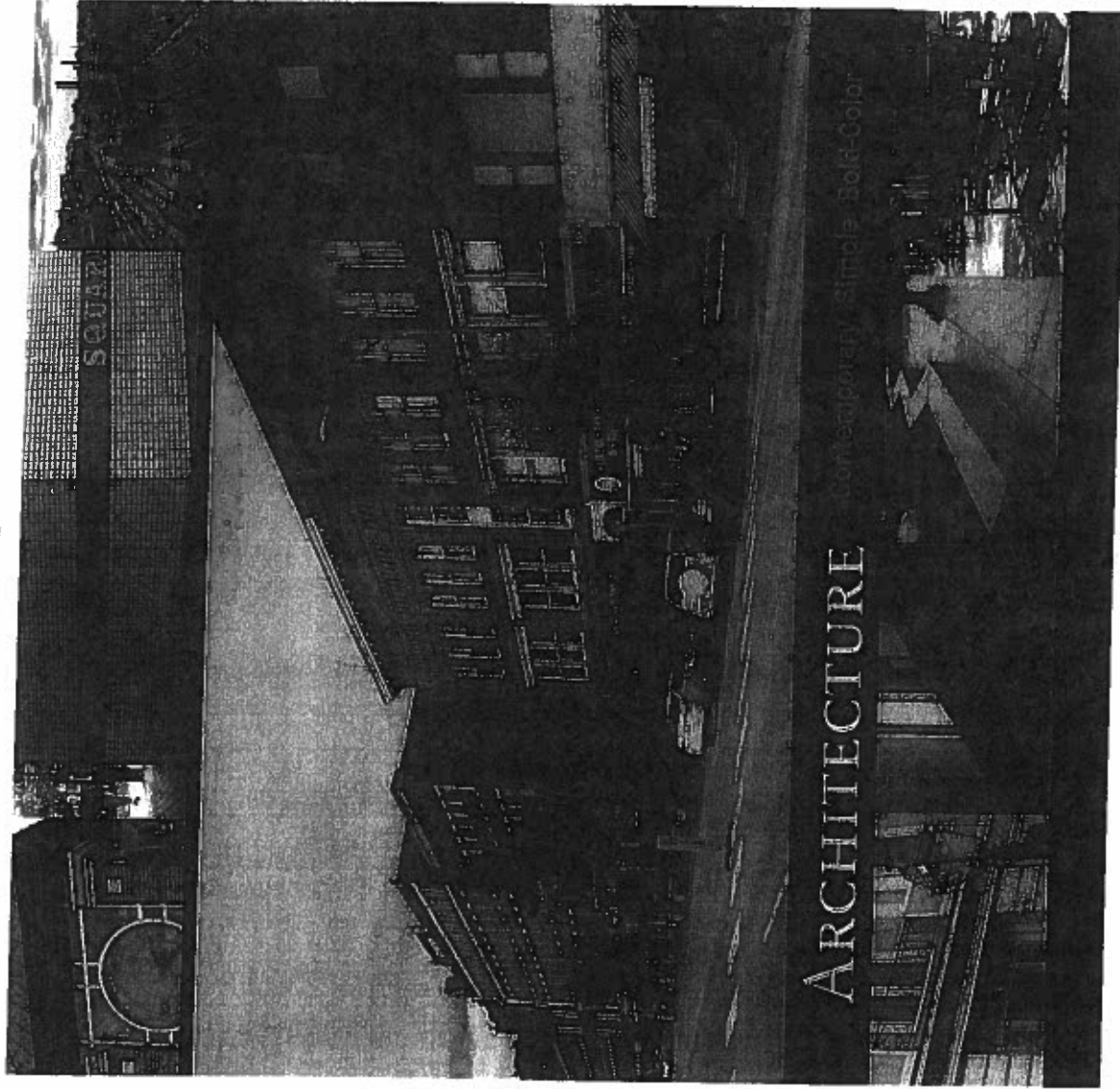
CONCORD



## SCHEMATIC DESIGN THEME 1: CAPITAL

CONCORD, NH - Signage and Wayfinding Program  
Schematic Design | December 8, 2014

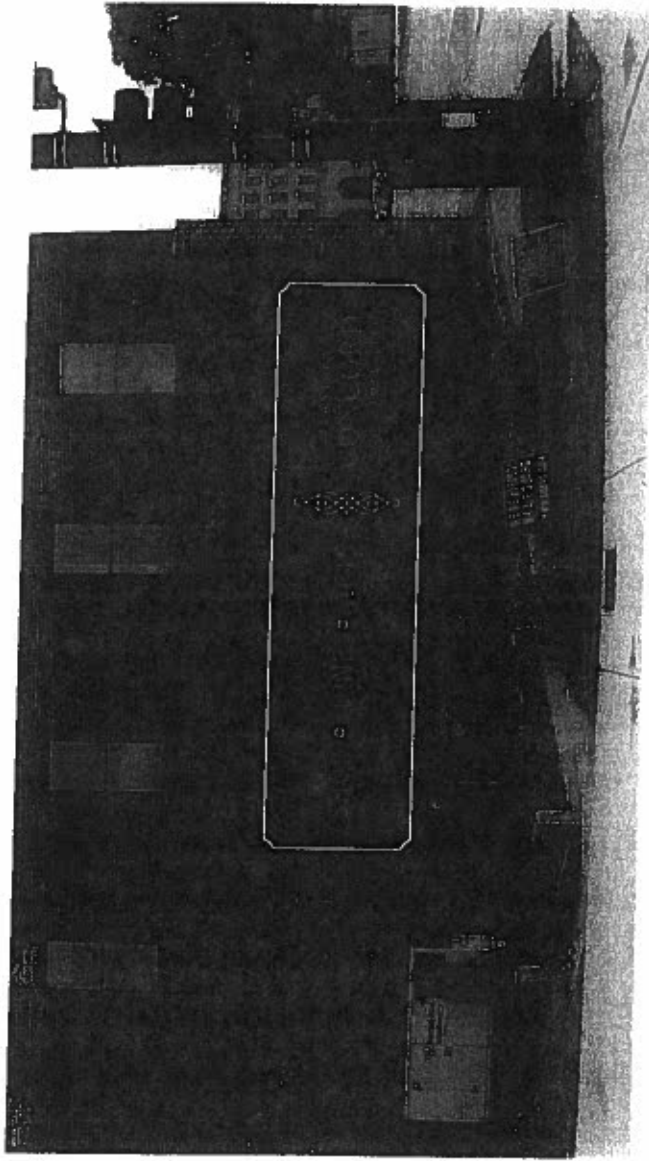




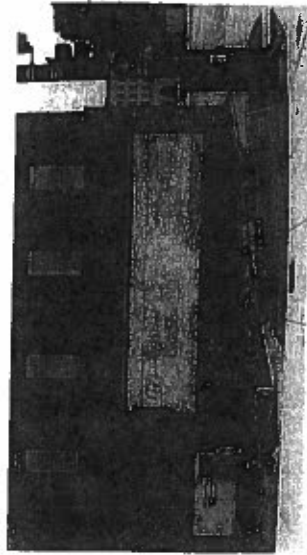
SCHEMATIC DESIGN THEME 2: ARCHITECTURE



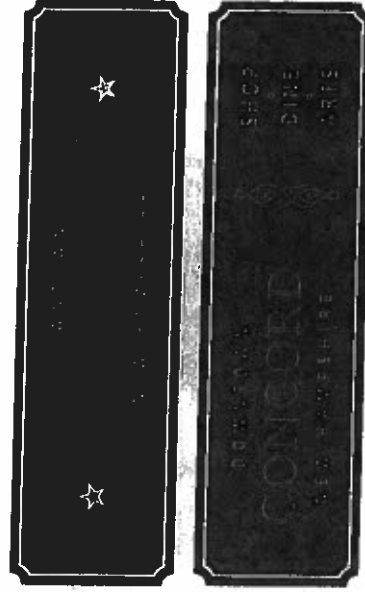
merve



Welcome Mural

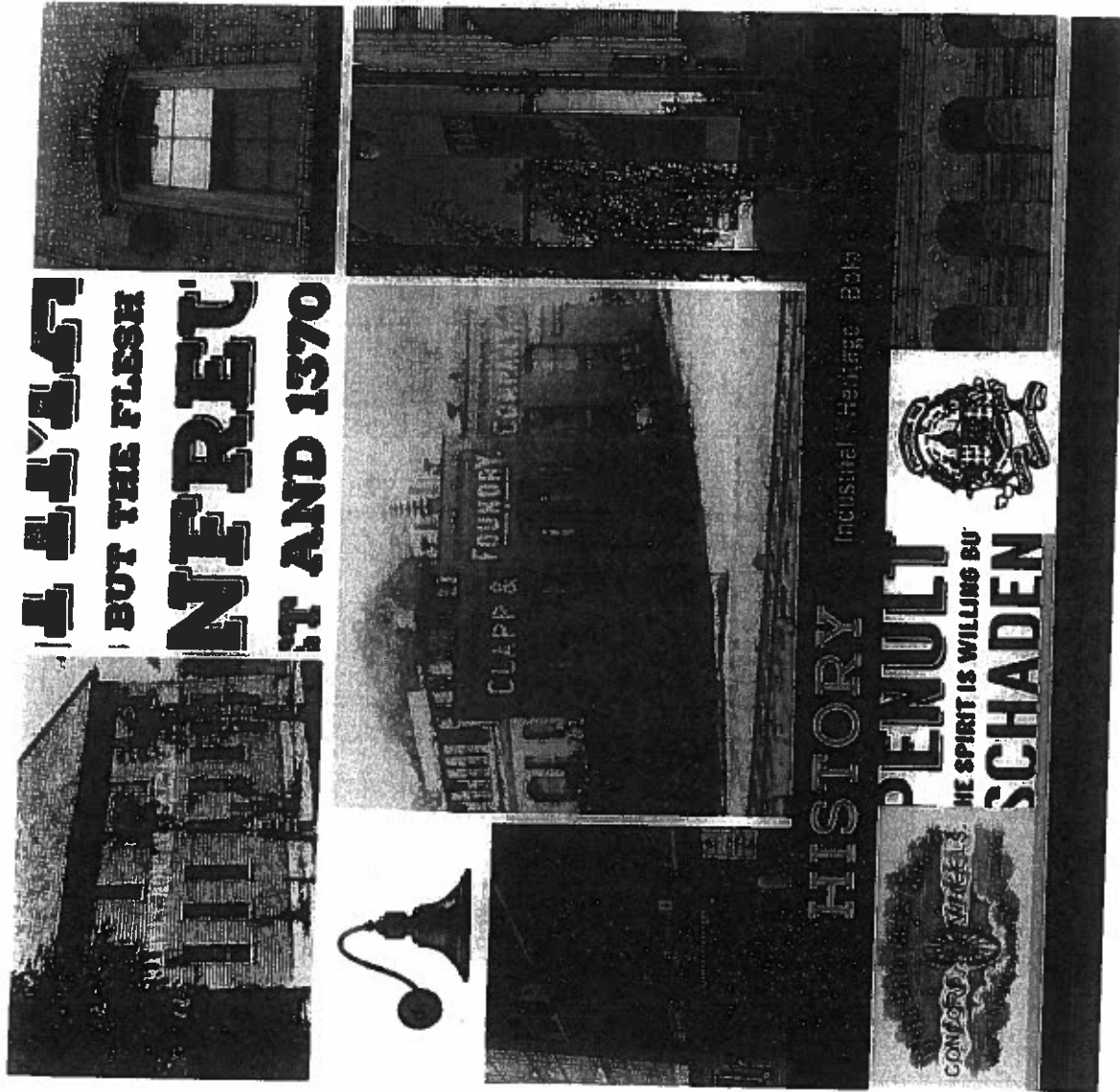


Existing Wall



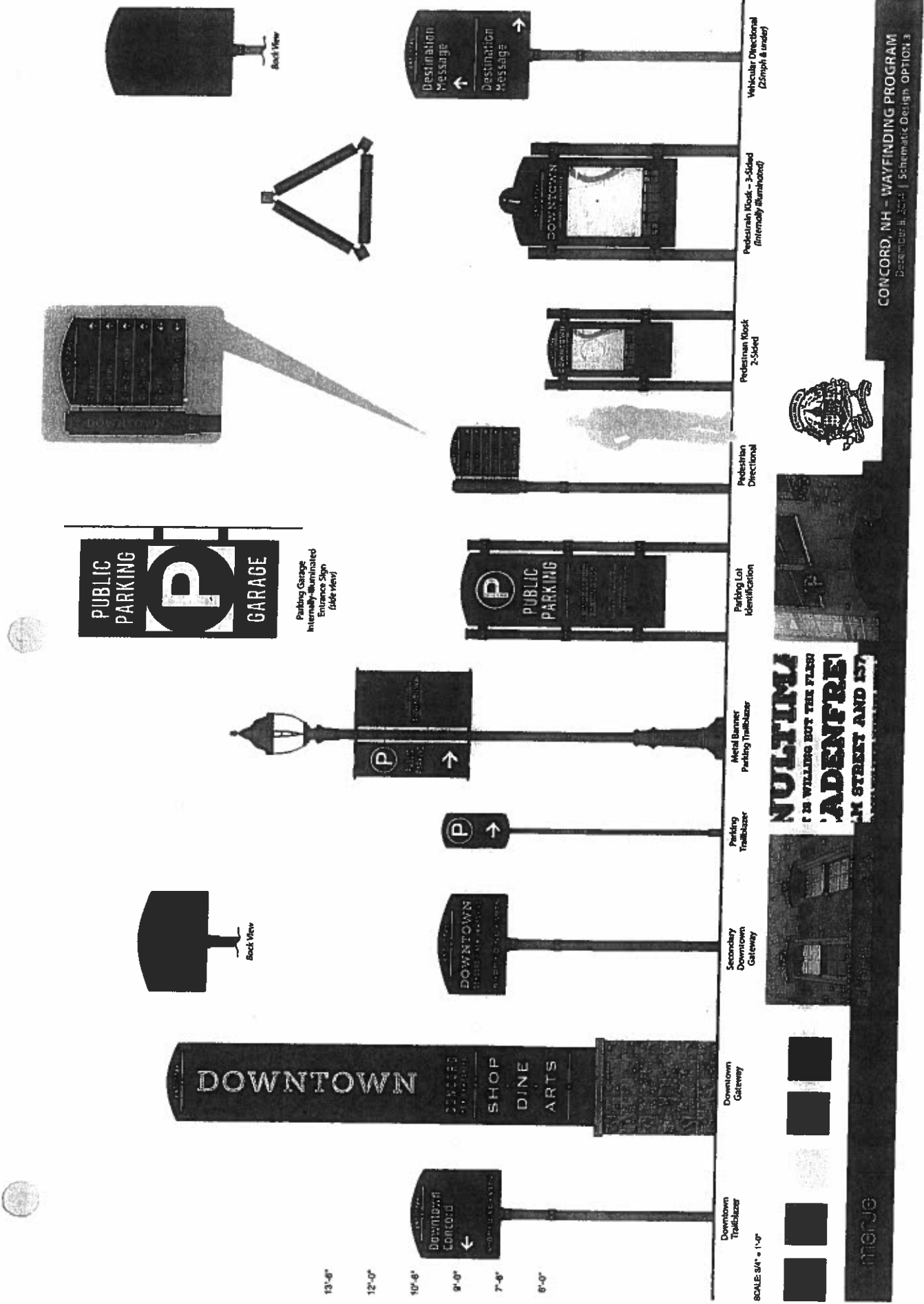
## SCHEMATIC DESIGN THEME 2: ARCHITECTURE

CONCORD, NH - Signage and Wayfinding Program  
Schematic Design | December 6, 2014



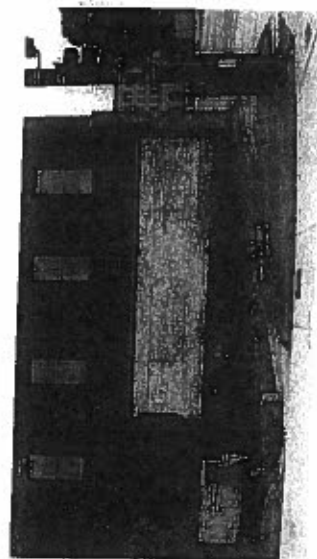
m-rj

# SCHEMATIC DESIGN THEME 3: HISTORY





Welcome Mural



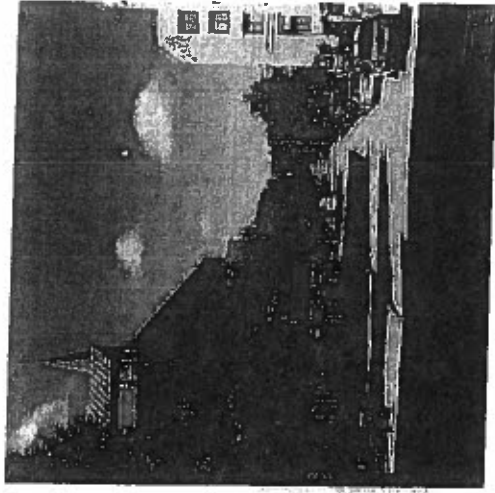
Existing Wall



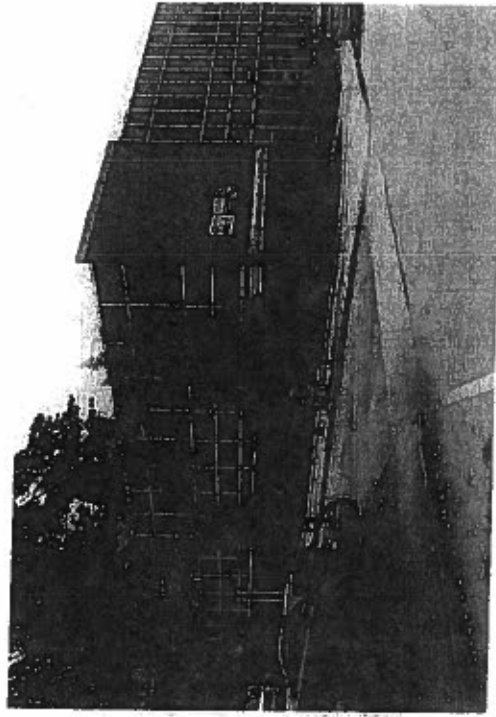
### SCHEMATIC DESIGN THEME 3: HISTORY

CONCORD, NH - Signage and Wayfinding Program  
Schematic Design | December 8, 2014

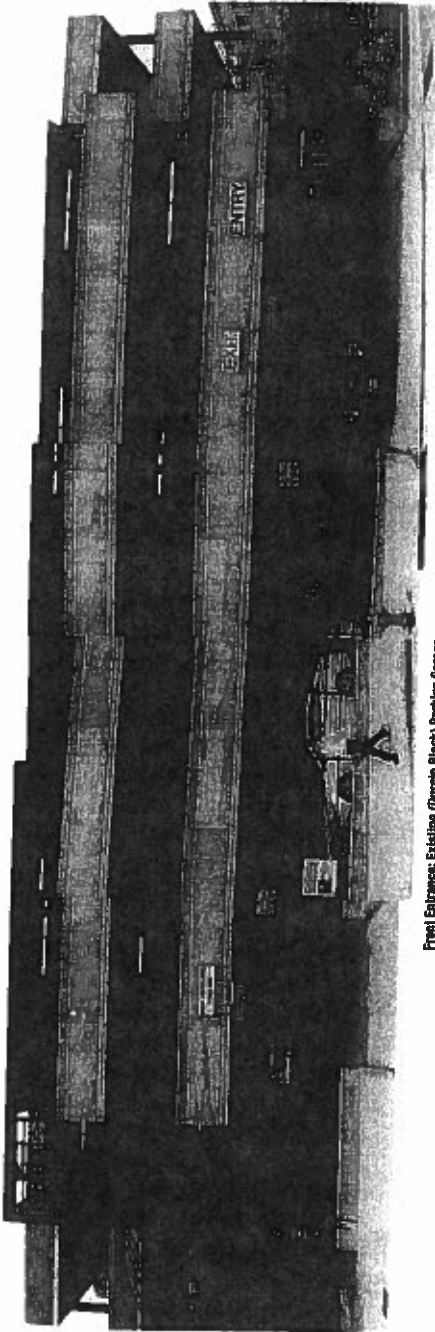




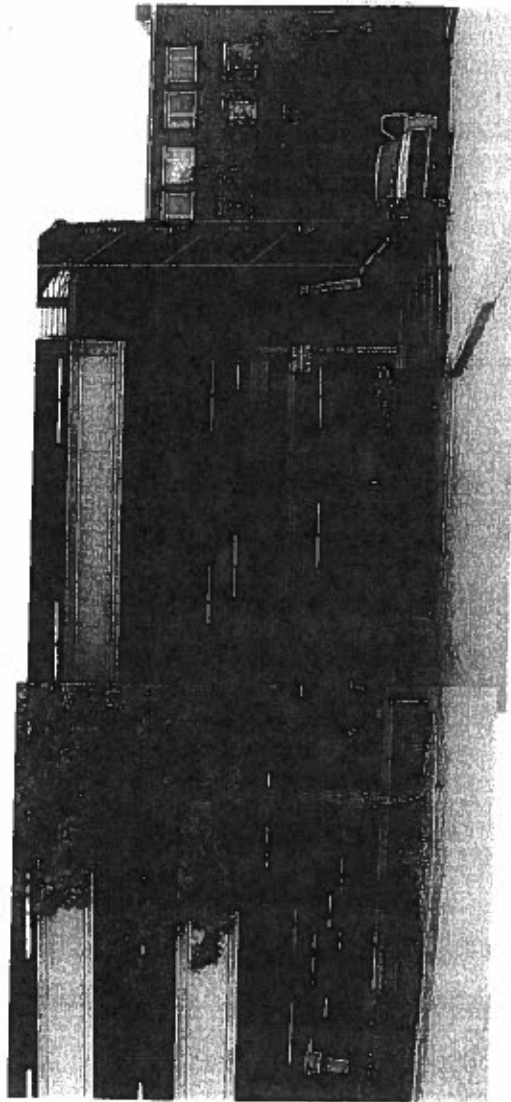
Front Entrance: Existing (Dimple Black) Parking Garage  
School Street, approaching from Main Street



Rear Entrance: Existing (Dimple Black) Parking Garage  
Warren Street, approaching from State Street



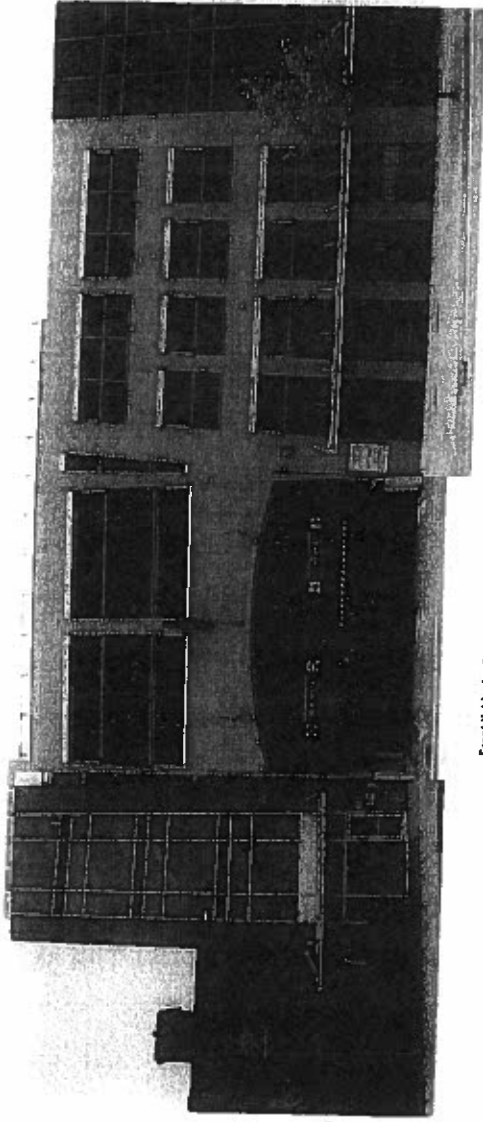
Front Entrance: Existing (Dimple Black) Parking Garage  
School Street, between Main and State Streets



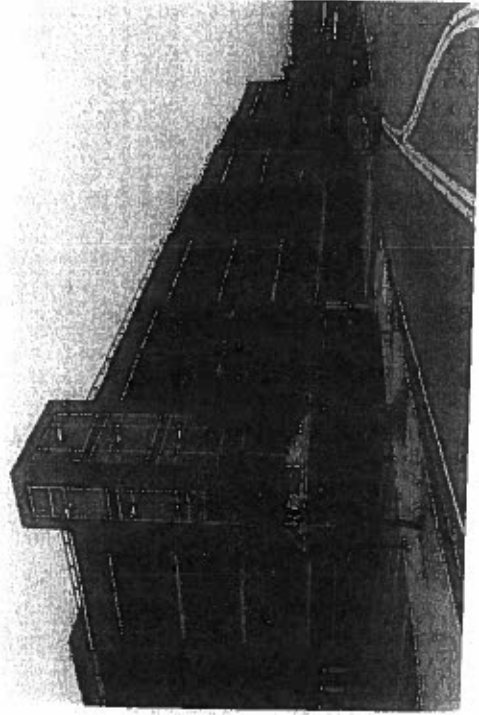
Rear Entrance: Existing (Dimple Black) Parking Garage  
Warren Street, between Main and State Streets

## SCHOOL STREET PARKING GARAGE

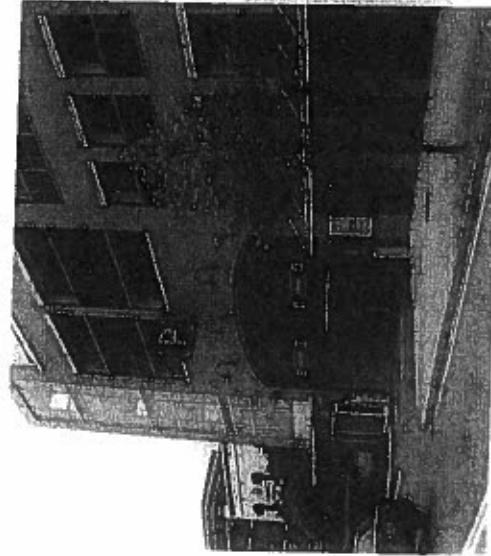
CONCORD, NH - Signage and Wayfinding Program  
Preliminary Programming | December 9, 2014



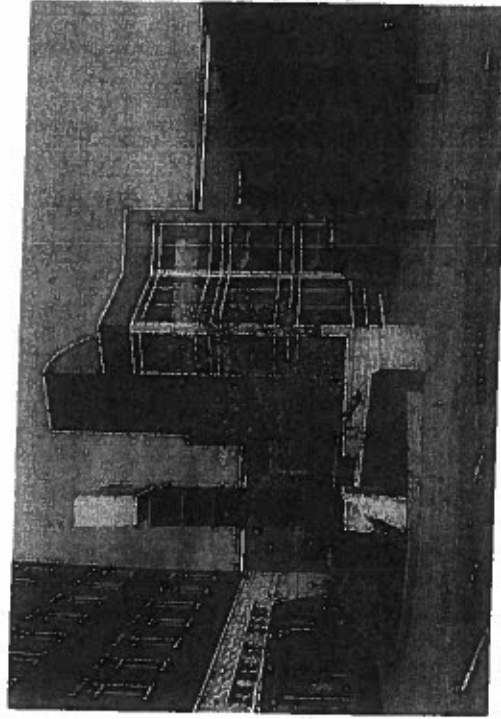
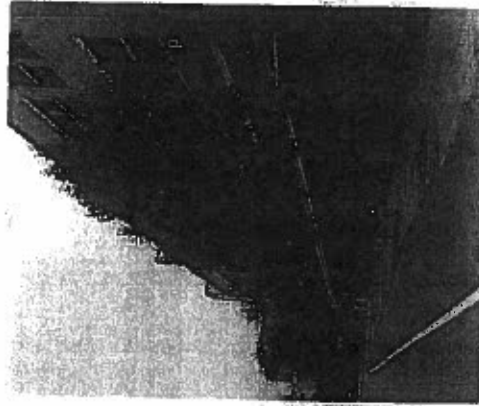
Front Vehicle Entrance Existing (Capital Commons) Parking Garage  
Storrs Street, between 1405 Ave and Pleasant Street



Front Vehicle Entrance Existing (Capital Commons) Parking Garage  
Storrs Street, approaching from 1405 Ave



Front Vehicle Entrance Existing (Capital Commons) Parking Garage  
Storrs Street, approaching from Pleasant Street



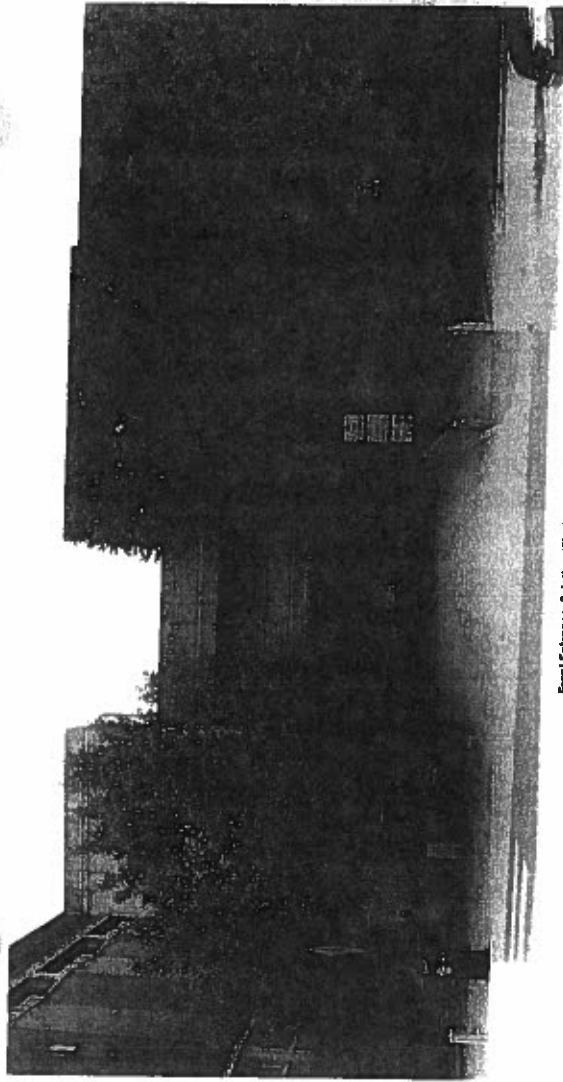
Front Vehicle Entrance Existing (Capital Commons) Parking Garage  
Main Street

merje

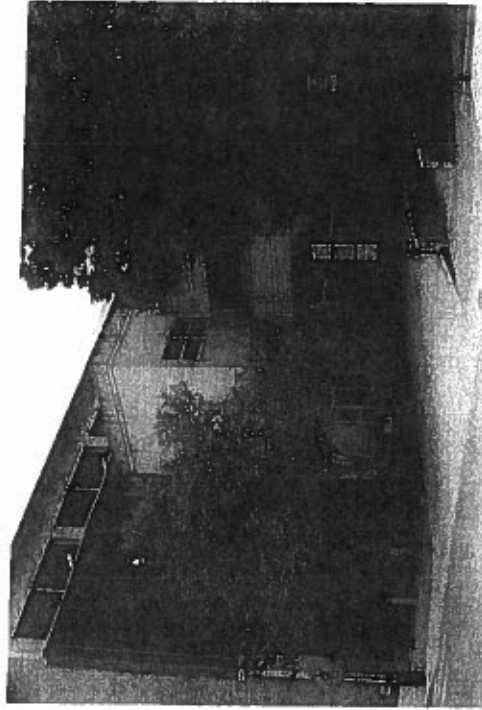
## STORRS STREET PARKING GARAGE

CONCORD, NH - Signage and Wayfinding Program  
Preliminary Programming | December 8, 2014

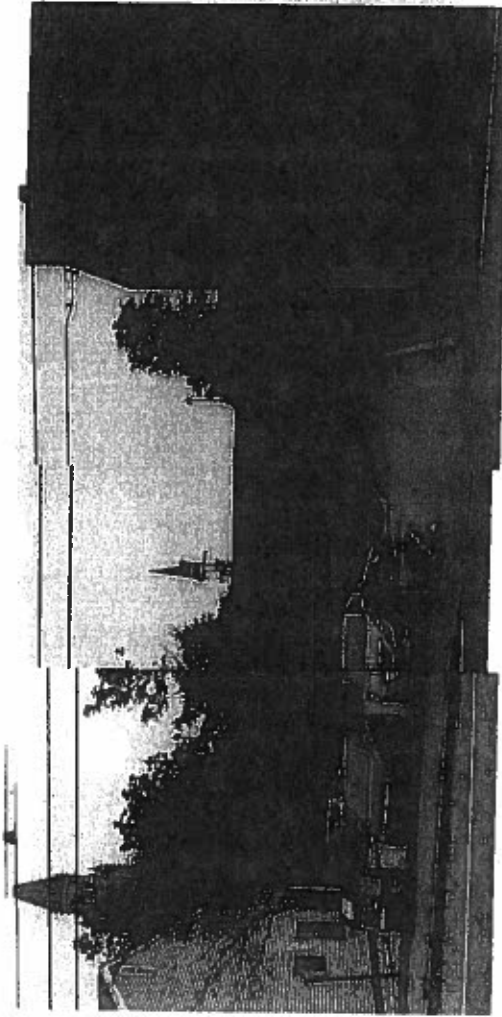




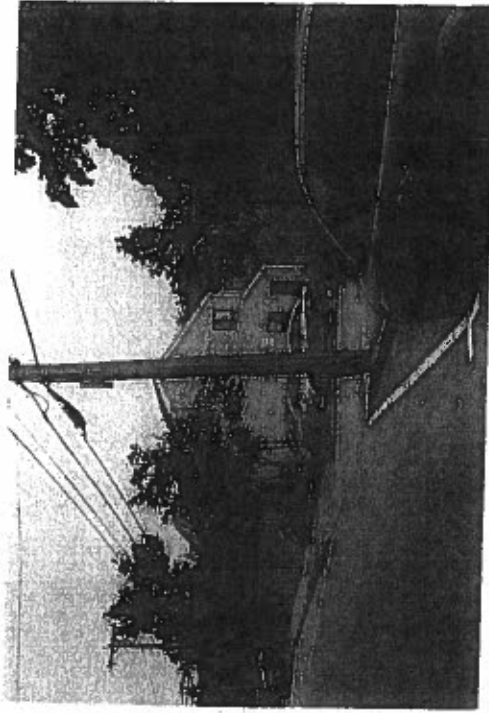
Front Entrance: Existing (Firehouse) Parking Garage  
State Street, between Warren and School Streets



Front Entrance: Existing (Firehouse) Parking Garage  
State Street, approaching from School Street



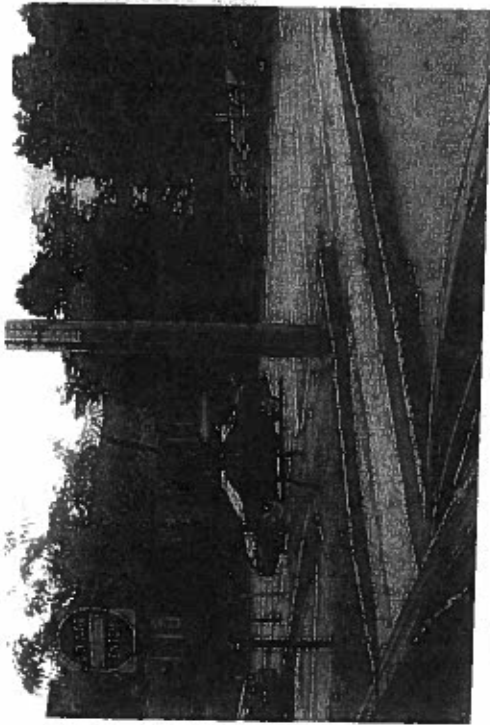
Rear Entrance: Existing (Firehouse) Parking Garage  
Green Street, between Warren and School Streets



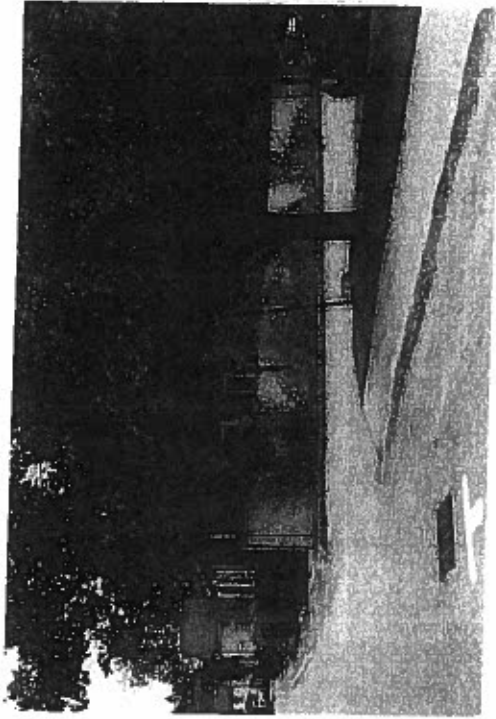
Rear Entrance: Existing (Firehouse) Parking Garage  
Green Street, approaching from Warren Street

## STATE STREET PARKING GARAGE

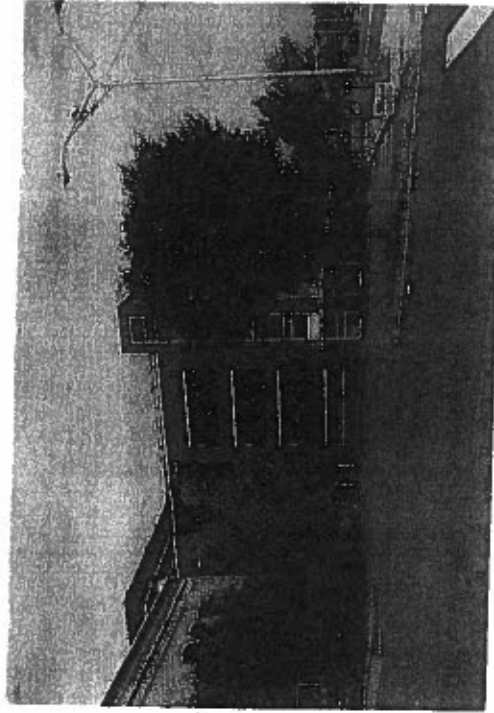
CONCORD, NH - Signage and Wayfinding Program  
Preliminary Programming | December 6, 2014



Existing Public Parking Lot  
Prince Street, west of Green St next to City Auditorium

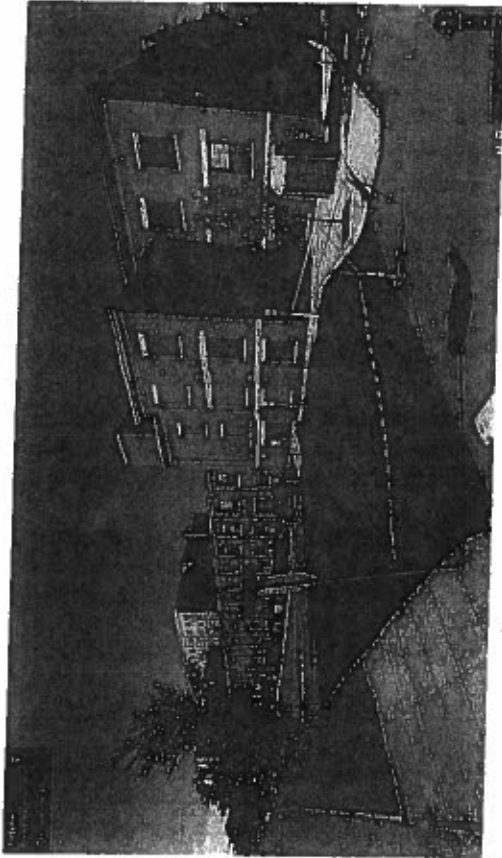


Existing Public Parking Lot  
Prince Street, west of Green St next to Public Library

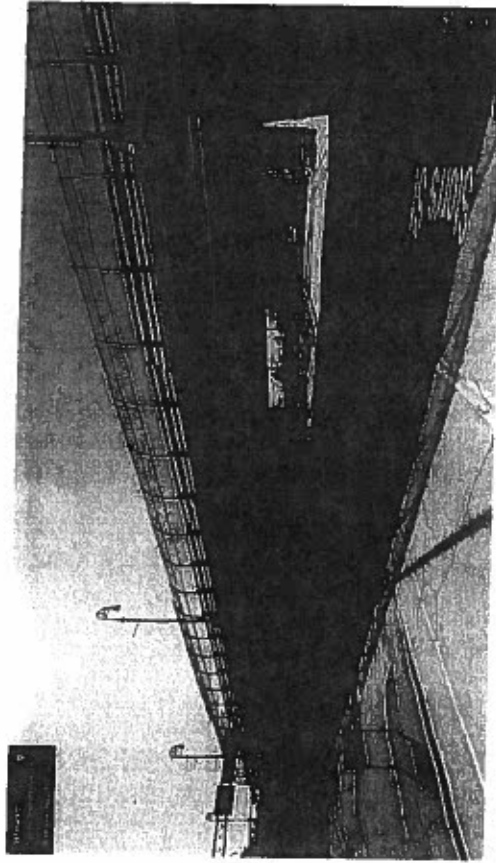


Existing Public Parking Lot  
Hills Avenue, corner of Stern St next to Stern Street Parking Garage

## PARKING LOTS



Existing Public Parking Lot  
Main Avenue, south corner of Storm St. Just down from Storm Street Parking Garage



Existing Public Parking Lot  
Storm Street, under London Road, east of the Holiday Inn

## PARKING LOTS



# City of Concord Main Street

## Lighting Design Concepts

- Overall Inspiration
- Precedent Cities
- Main Street Plan
- State House
- New Hampshire Savings Bank
- Clock Tower
- Eagle Square
- Street Facade
- Phoenix Avenue
- Warren Street
- Walkway
- Bicentennial Square
- Endicott Hotel
- Capital Commons
- Capital Commons Plaza
- Love Your Neighbor
- Smile Building
- Capitol Center for the Arts
- Temporary Lighting
- Christmas
- Fourth of July
- Market Days
- Special Events
- Approaching View from Interstate 93
- Program Summary

HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston

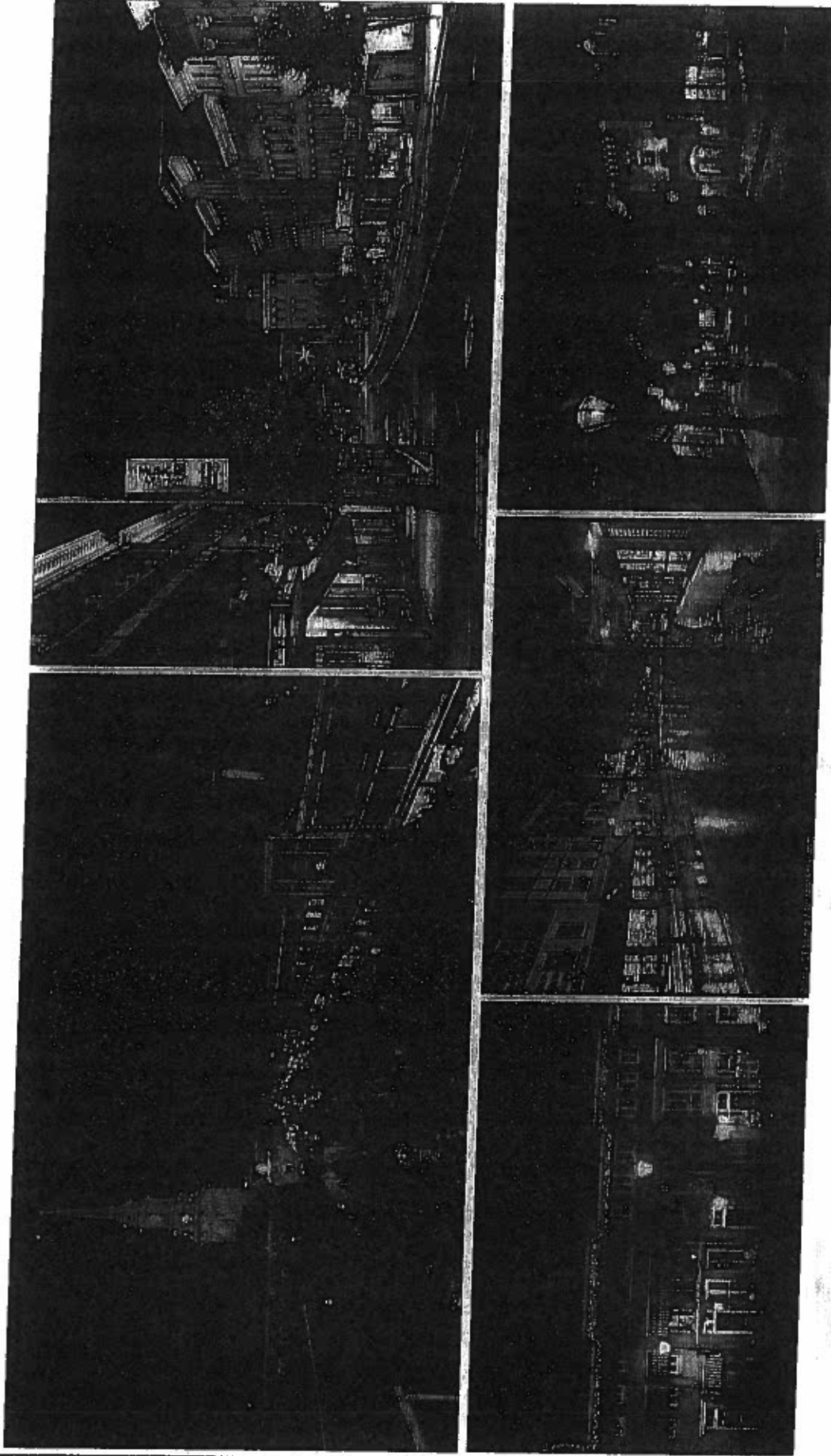
233 Lewis Wharf Boston MA 02110 P: 617.225.5190 F: 617.723.5190

City of Concord Main Street

24 November 2014

\$14162.00

# Lighting Design Concepts Overall Inspiration



HORTON LEES BROGDEN LIGHTING DESIGN

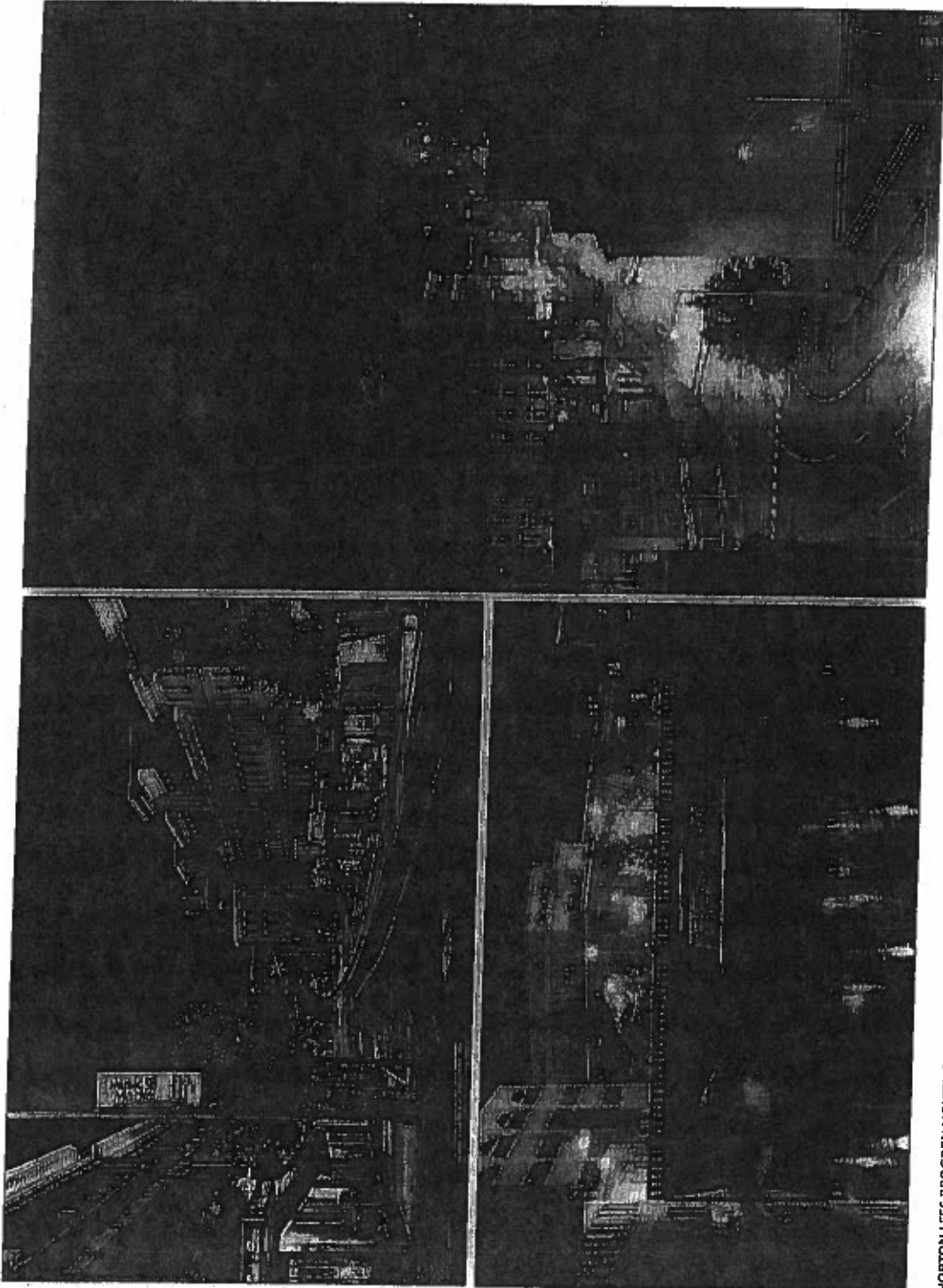
new york | san francisco | los angeles | boston  
233 Lewis Street, Boston MA 02111 P: 617 229-5190 F: 617 229-5190

City of Concord Main Street

24 November 2014

84103.00

# Lighting Design Concepts Precedent Cities - Bangor, Maine



HORTON LEE BROGDEN LIGHTING DESIGN

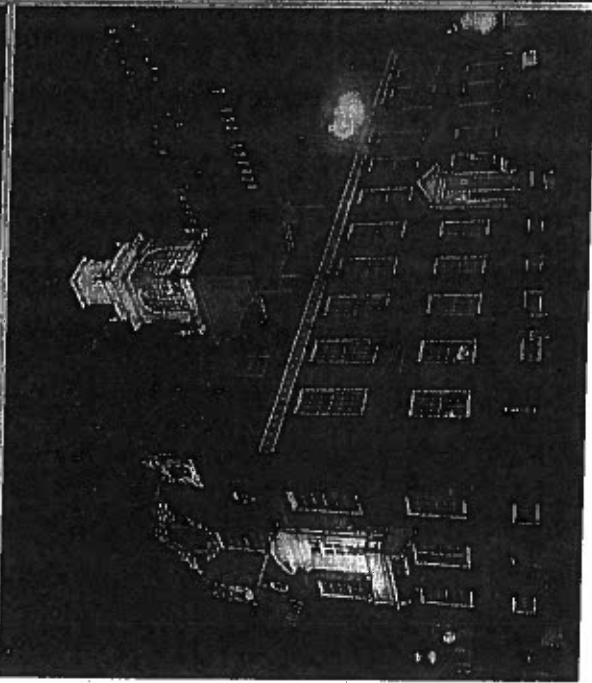
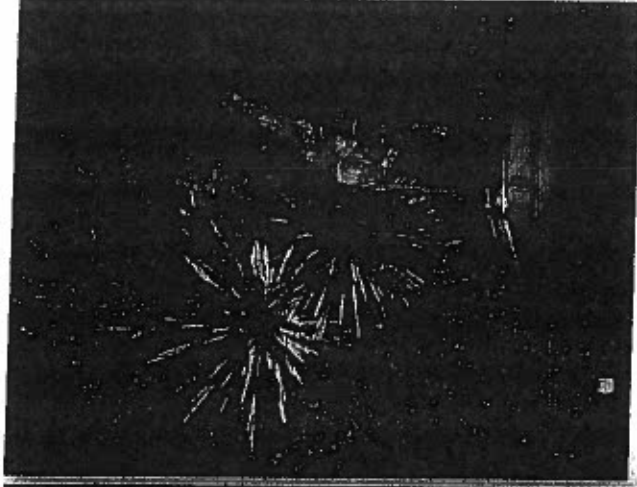
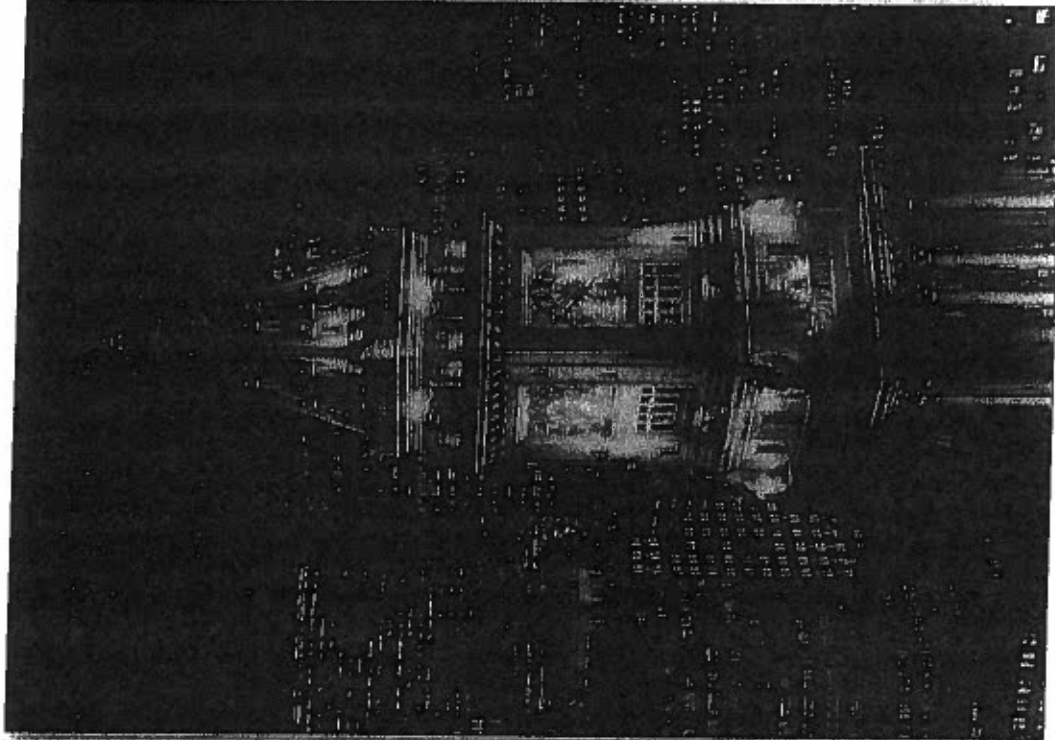
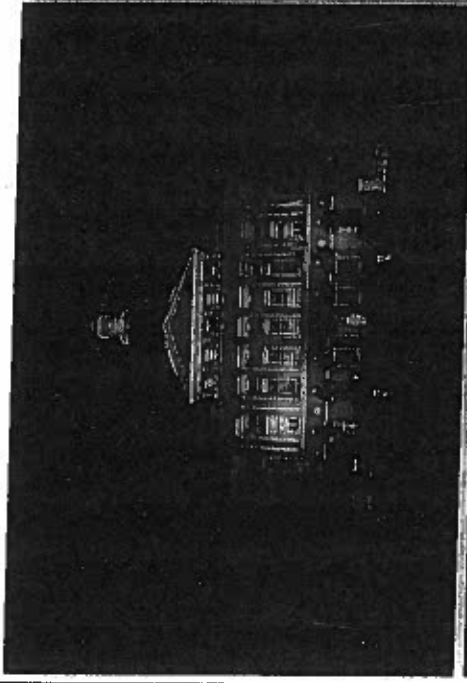
new york | san francisco | los angeles | boston

233 Lewis Wharf, Boston MA 02110 P: 617.229.3190 F: 617.732.1190



# Lighting Design Concepts

## Precedent Cities - Boston, Massachusetts



HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston  
233 Javits Way #1 Boston MA 02110 P: 617 228-5190 F: 617 735-1190

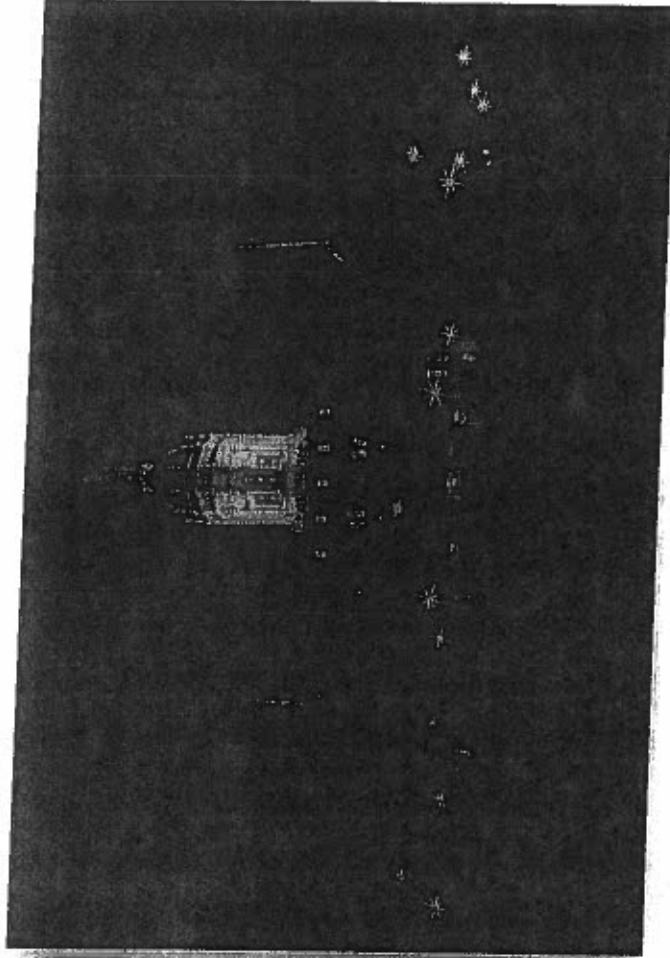
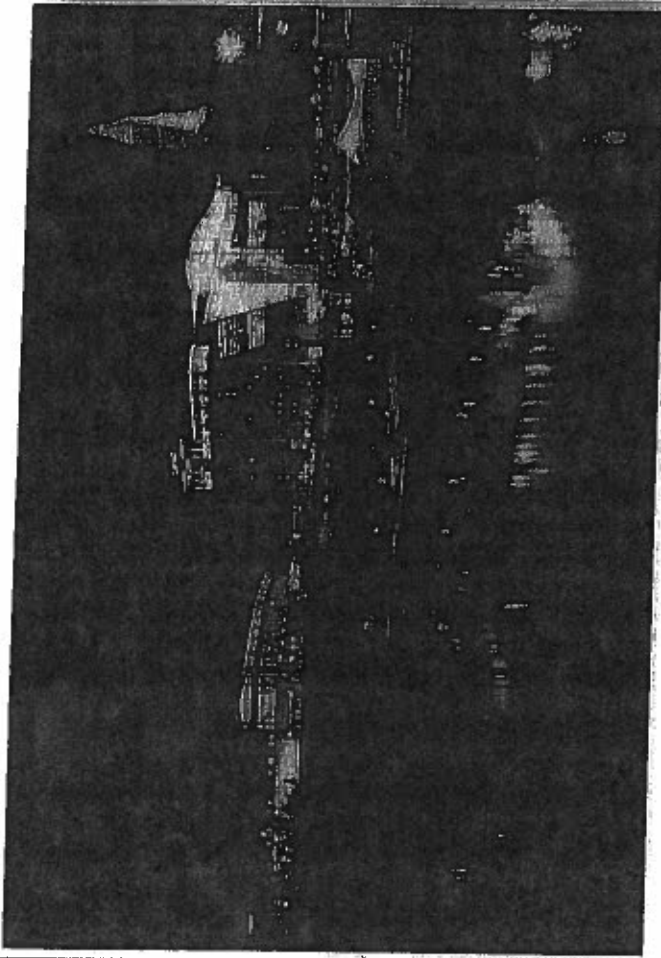
City of Concord Main Street

24 November 2014

\$14,052.00



Lighting Design Concepts  
Precedent Cities - Hartford, Connecticut



HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston

233 Lewis Street Boston MA 02110 617.225.5190 : 617.723.1190

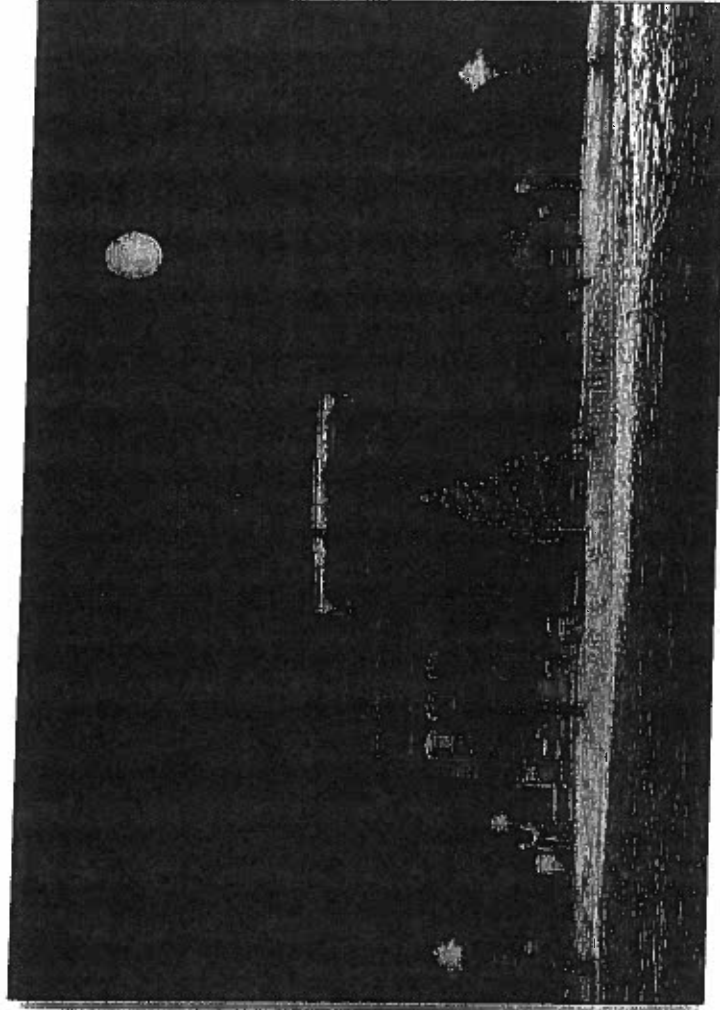
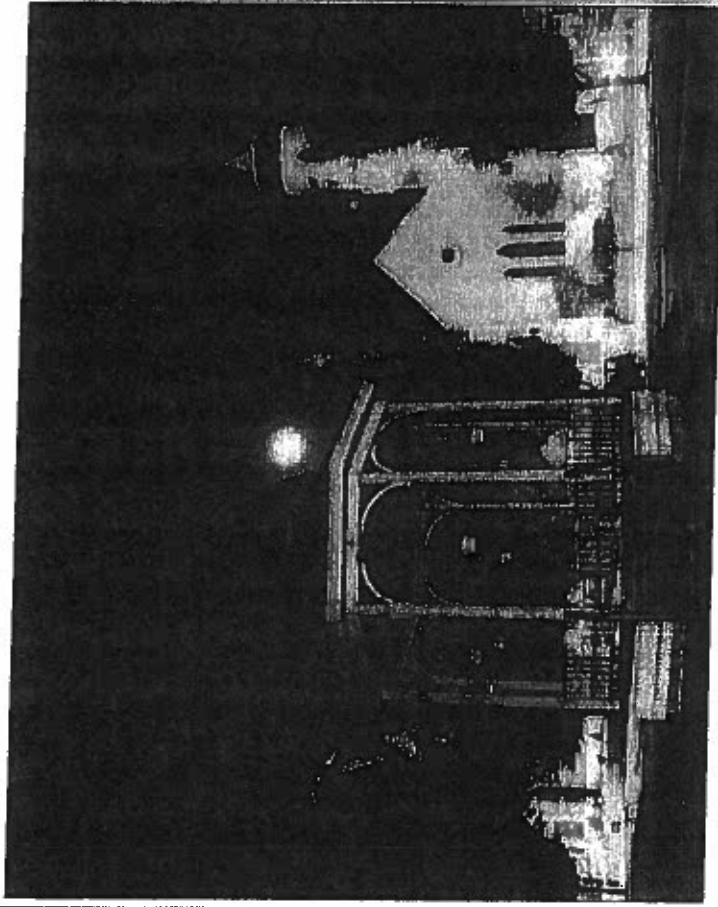
City of Concord Main Street

24 November 2014

14,622.00

## Lighting Design Concepts

Precedent Cities - Montpelier, Vermont



HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston  
333 Lewis Wharf, Boston MA 021

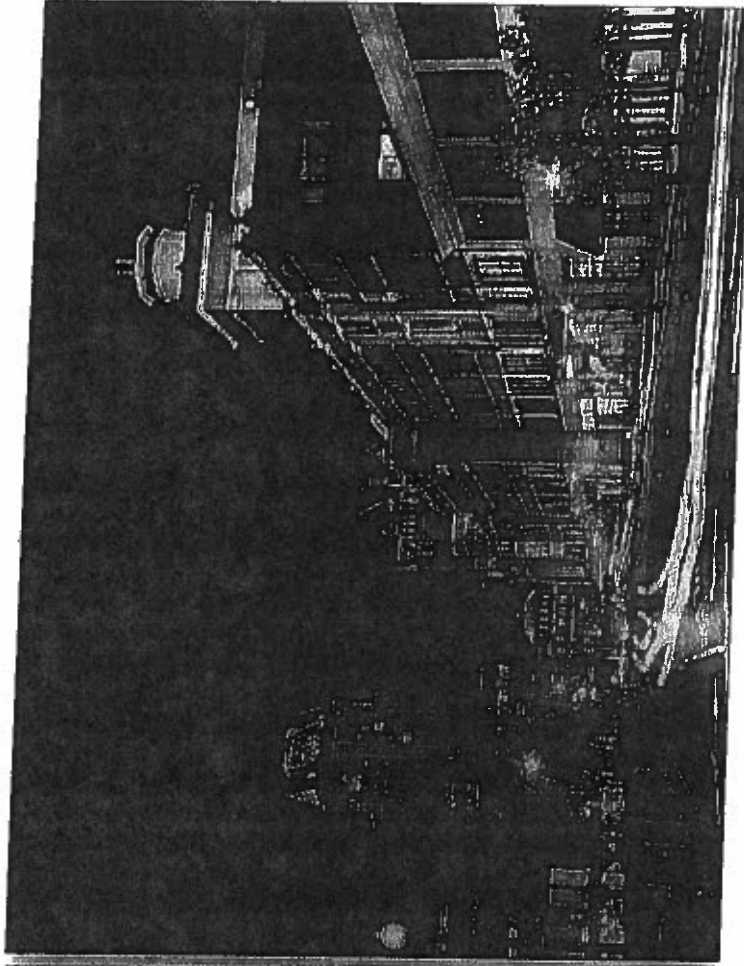
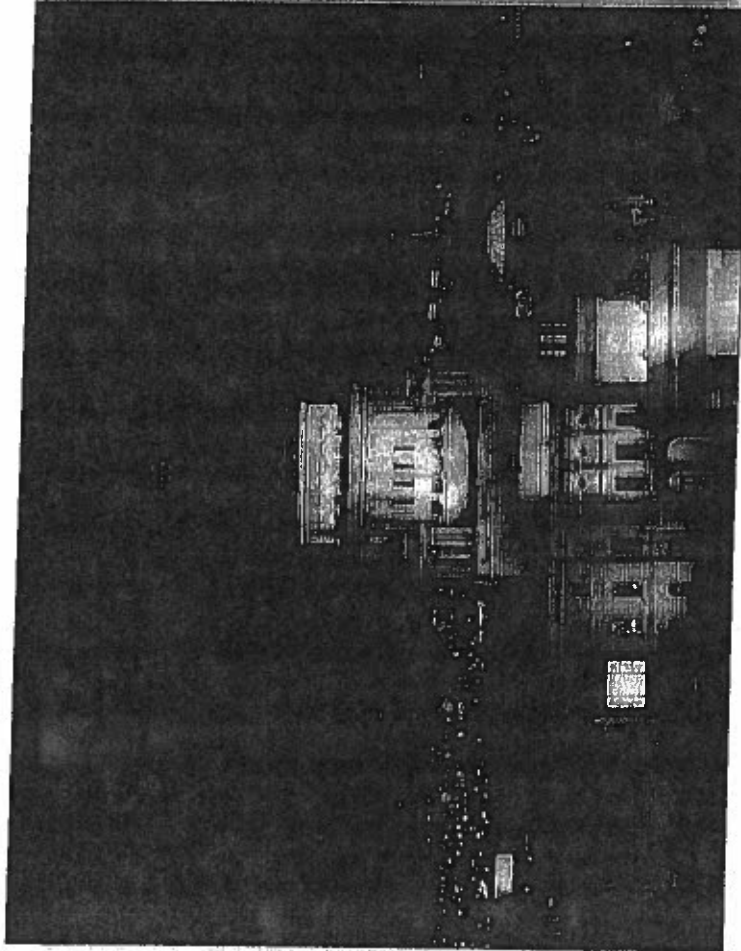
275.5190 F: 617.431.190

City of Concord Main Street

24 November 2014

141.02.00

Lighting Design Concepts  
Precedent Cities - Providence, Rhode Island



HORTON LEE BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston

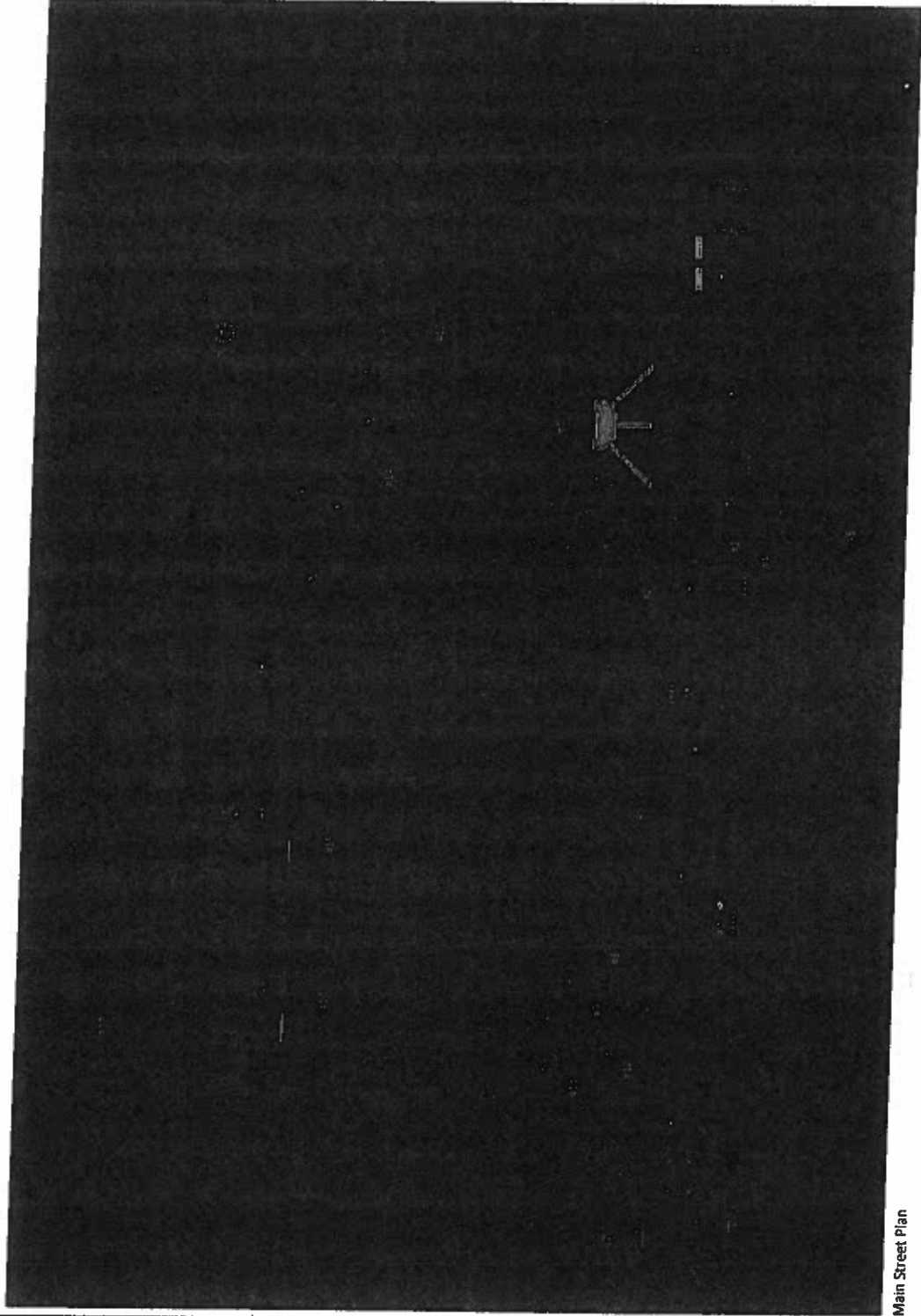
238 . webb street, boston MA 02110 . 617.229.5115 . 16' x 72.5" LBO

City of Concord Main Street

24 November 2014

1452.00

Lighting Design Concepts  
Main Street Plan



Main Street Plan

HORTON LEE BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston  
238 Lewis Wharf Bldg. 100-0231 1-617-229-5190 7/23/10

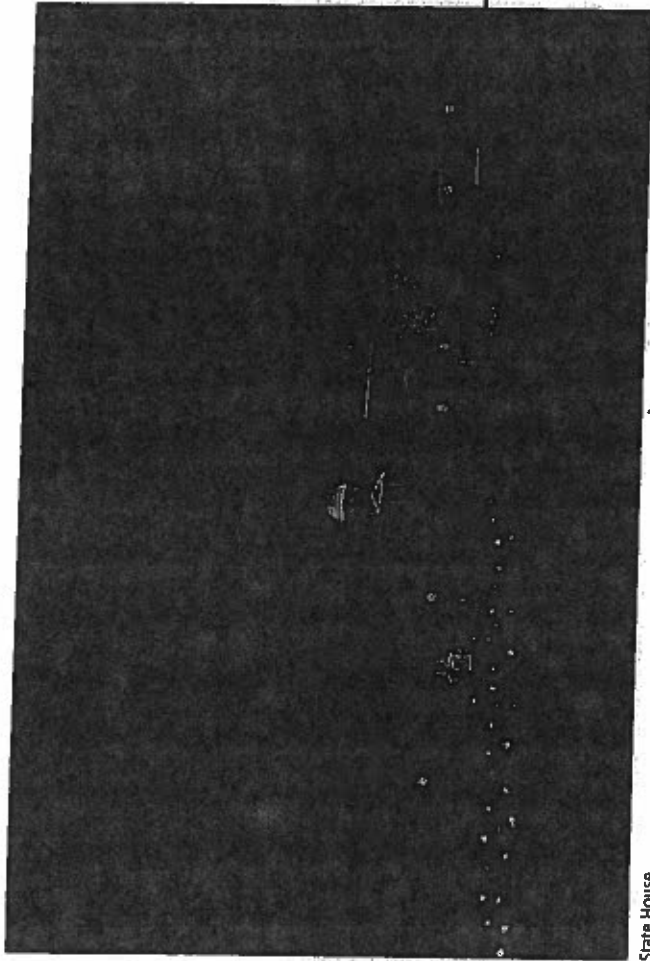
City of Concord Main Street

24 November 2014

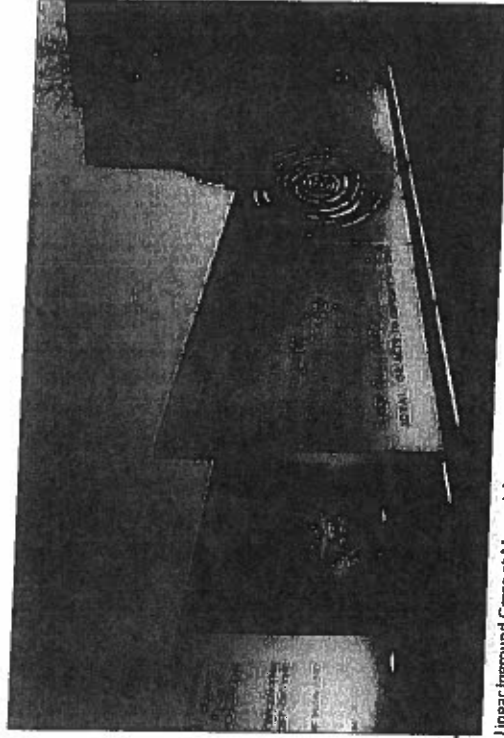
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# Lighting Design Concepts

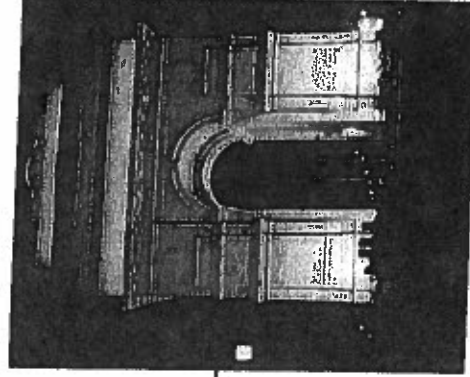
State House Plaza - #1



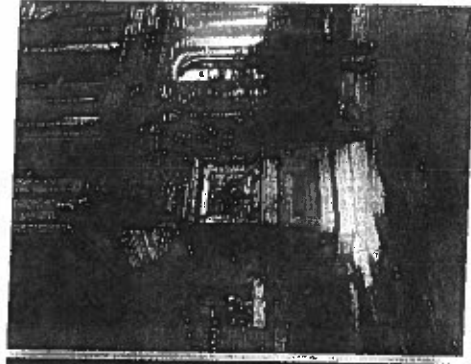
State House



Linear Inground Graze at Memorial



Inground Uplight on Archway



Highlight Statues Throughout

HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston

233 Lewis Wharf, Boston MA 02110 P: 323.581.90 F: 617.725.5190

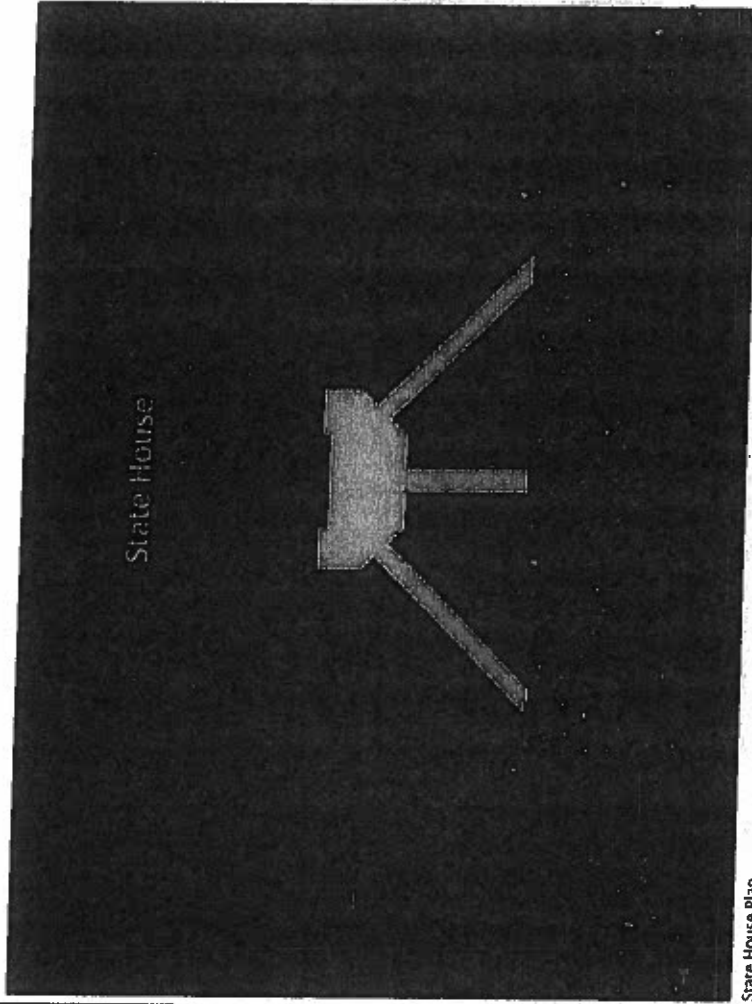
City of Concord Main Street

24 November 2014

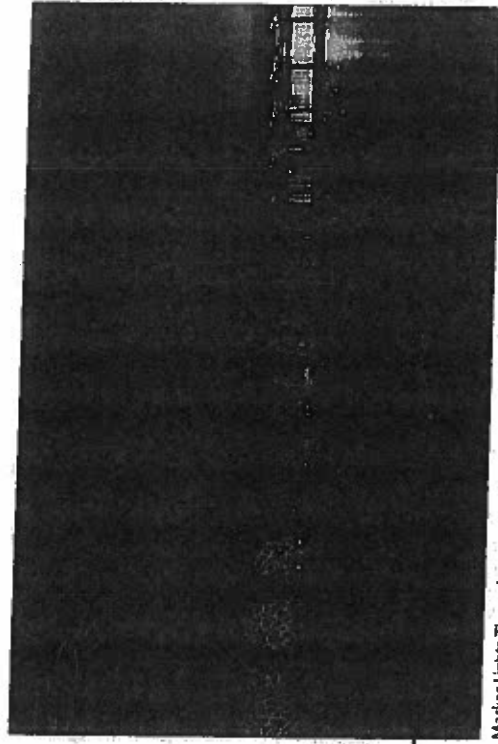
#14102.00

# Lighting Design Concepts

State House Plaza - #1



State House Plan



Marker Lights Throughout

HORTON LEES BROGDEN LIGHTING DESIGN

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233 Leida Y • Boston MA 02130 • 725-5110 F: 617 / 723-106

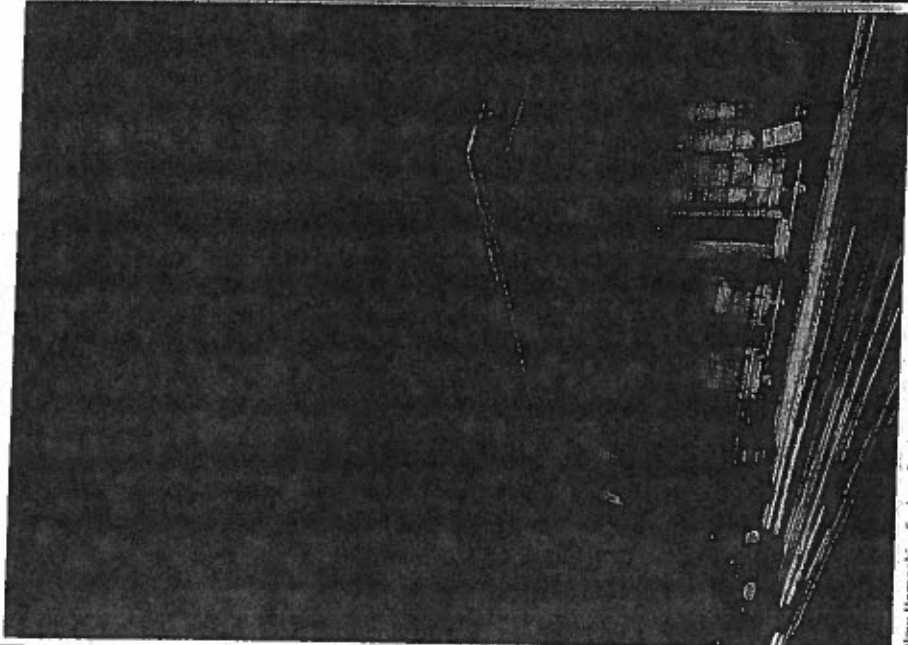
City of Concord Main Street

24 November 2016

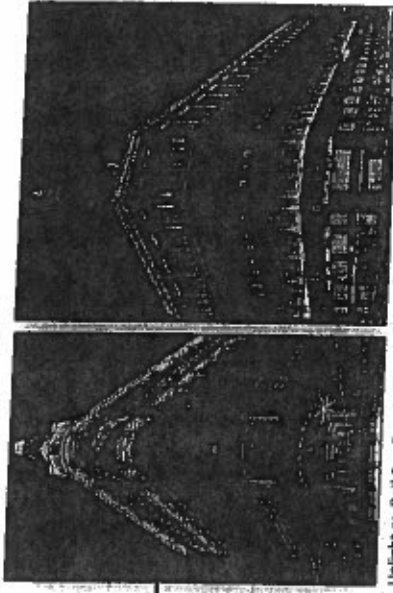
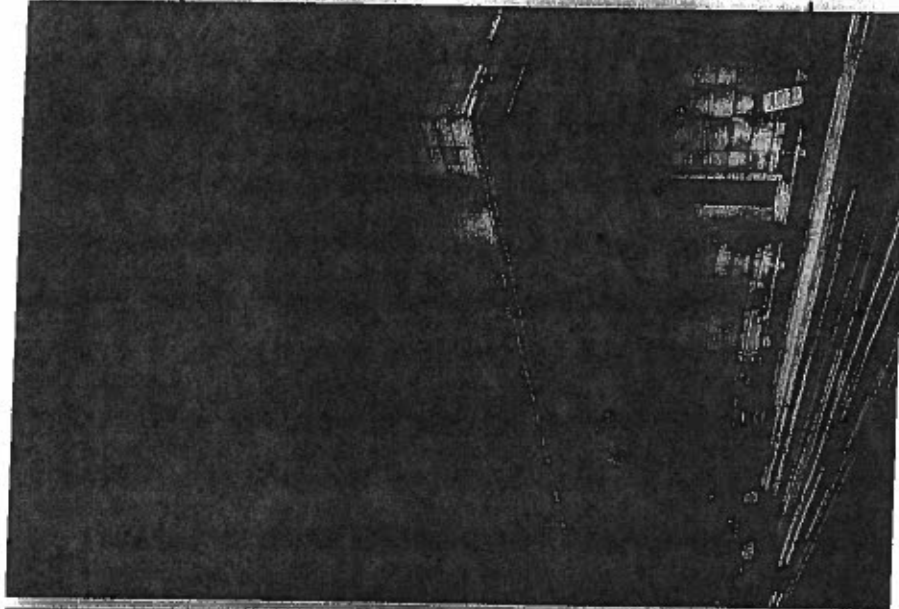
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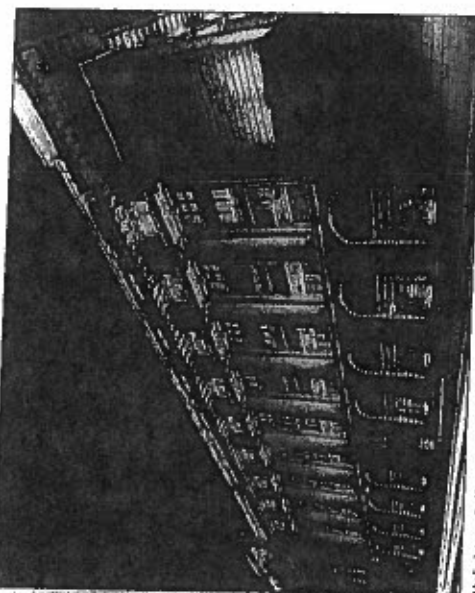
# Lighting Design Concepts New Hampshire Savings Bank - #2



New Hampshire Savings Bank



Uplight on Building Facade & Cornice



Uplight on Building Facade & Arches

HORTON LEE BROGDEN LIGHTING DESIGN

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244 South Wacker | Chicago, IL 60606 | 617.229.5190 | 617.43.5190

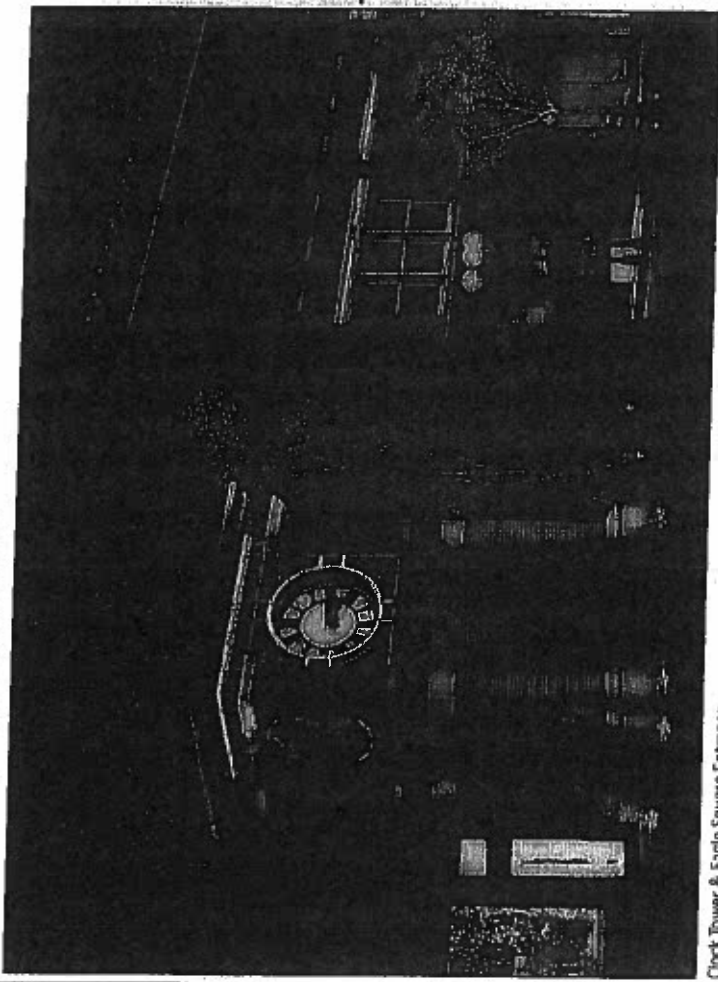
City of Concord Main Street

24 November 2024

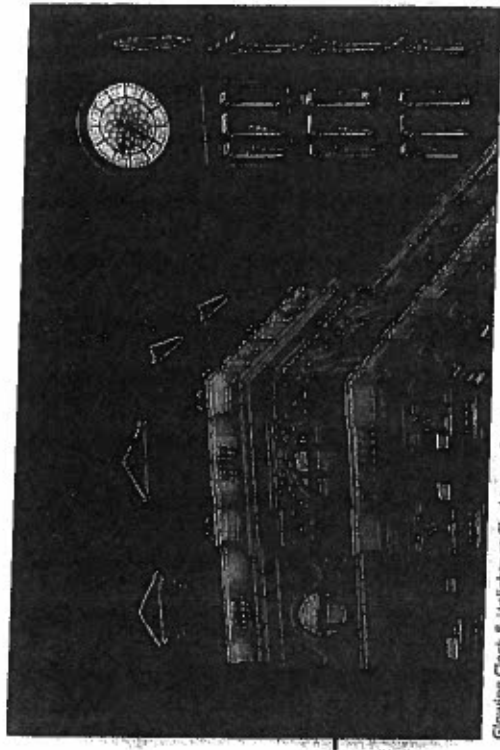
144632.00

# Lighting Design Concepts

## Clock Tower & Eagle Square Entrance - #3



Clock Tower & Eagle Square Entrance



Glowing Clock & Uplights at Clocktower Base



Tree Uplights Throughout Site

**HORTON LEES BROGDEN LIGHTING DESIGN**

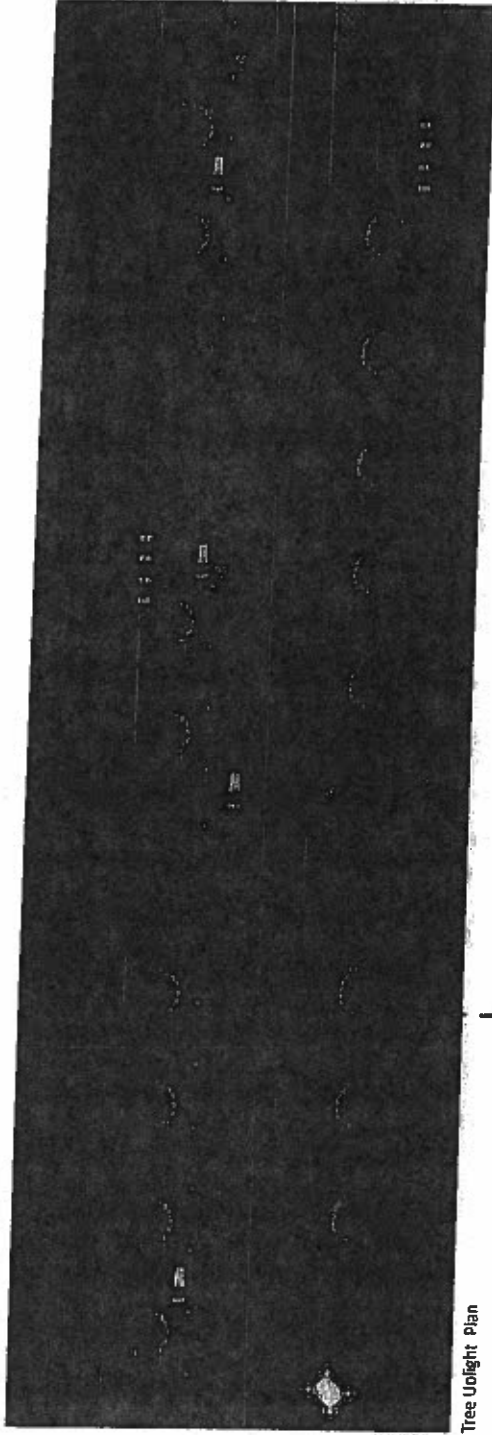
new york | san francisco | los angeles | boston  
233 Lewis Wharf, Boston MA 02133 • 617 225-5190 F: 617 261 1860

City of Concord Main Street

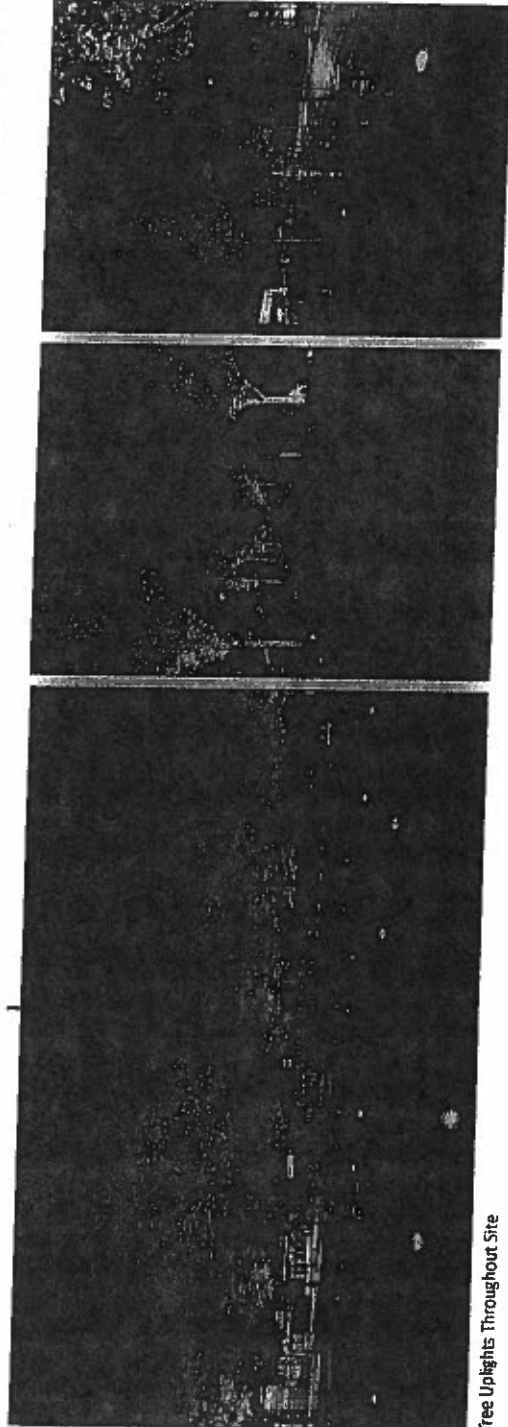
24 November 2014  
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Lighting Design Concepts  
Clock Tower & Eagle Square Entrance - #3



Tree Uplight Plan



Tree Uplights Throughout Site

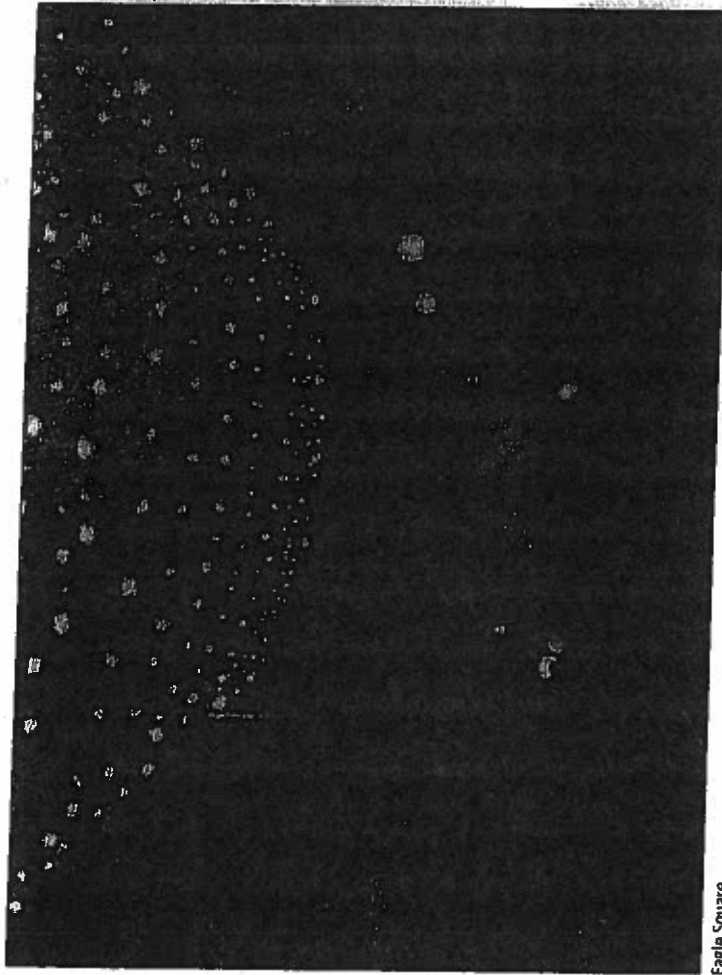
HORTON LEES BROGDEN LIGHTING DESIGN

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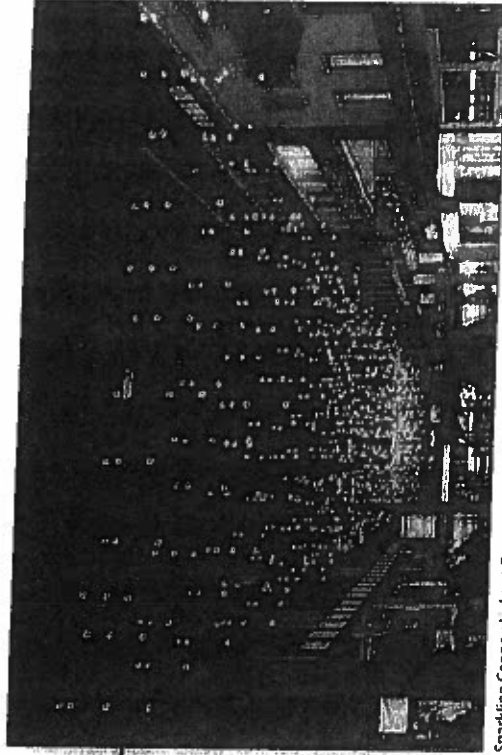
233 Levee Street Boston MA 02110 • 617.229.5190 • 617.783.5190

# Lighting Design Concepts

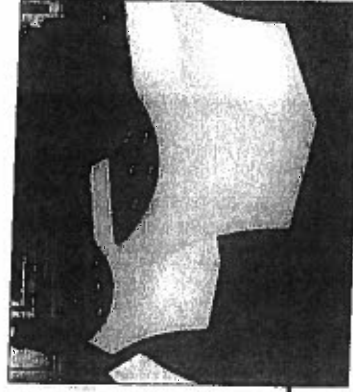
## Eagle Square - #4



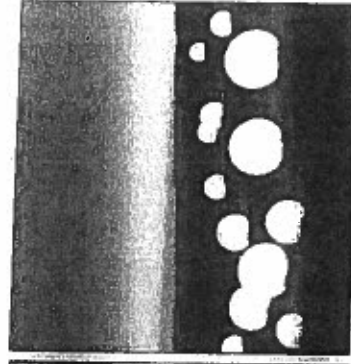
Eagle Square



Sparkling Canopy Light at Entrance



Glowing Objects Throughout



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235 Lewis Wharf, Boston MA 02111 • 617.229.5190 F: 617.229.5190

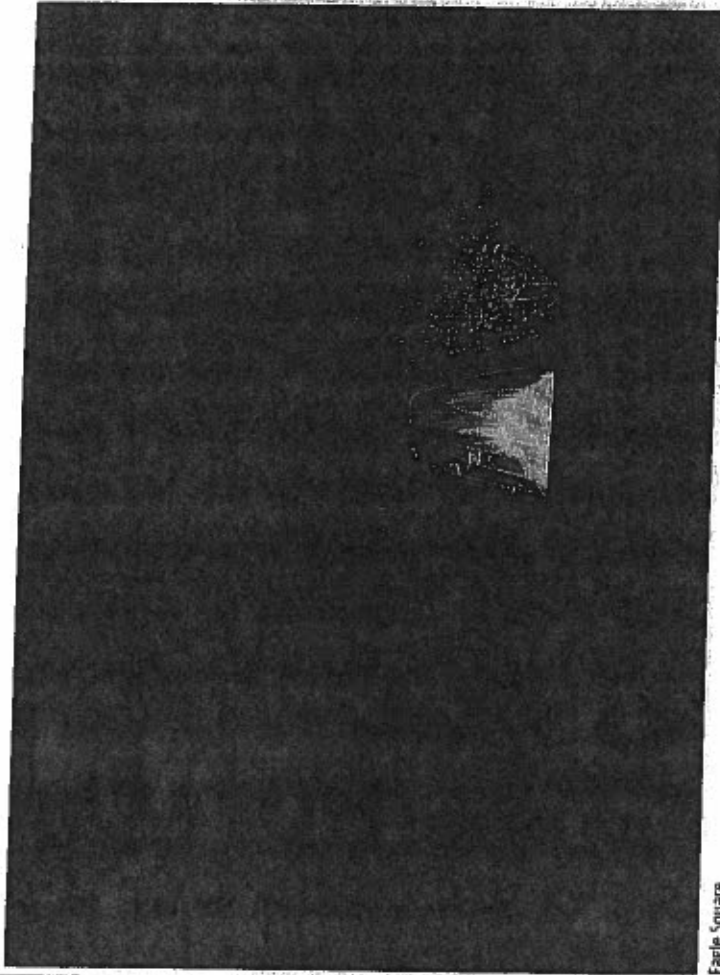
City of Concord Main Street

24 November 2014

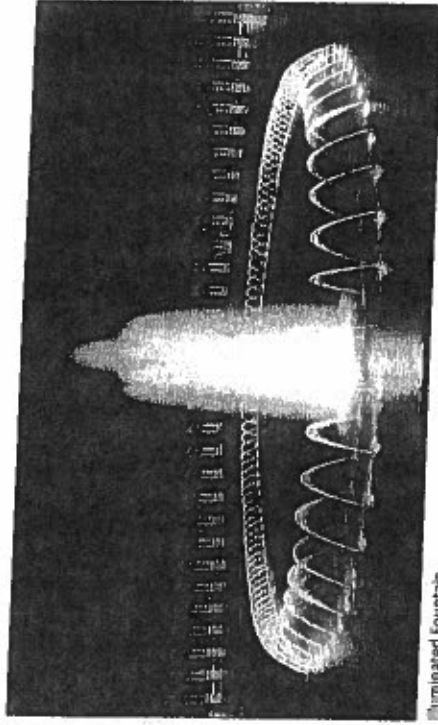
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# Lighting Design Concepts

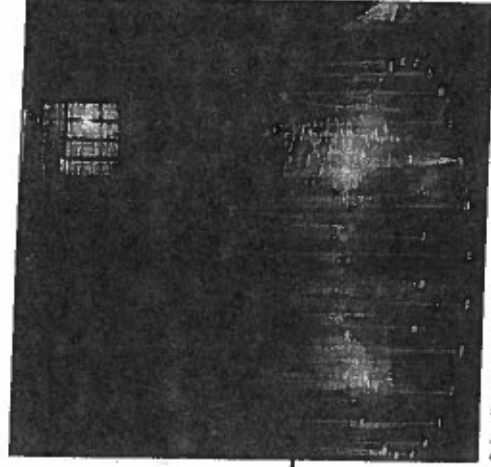
## Eagle Square - #5



Eagle Square



Illuminated Fountain



Color Illuminated Fountain

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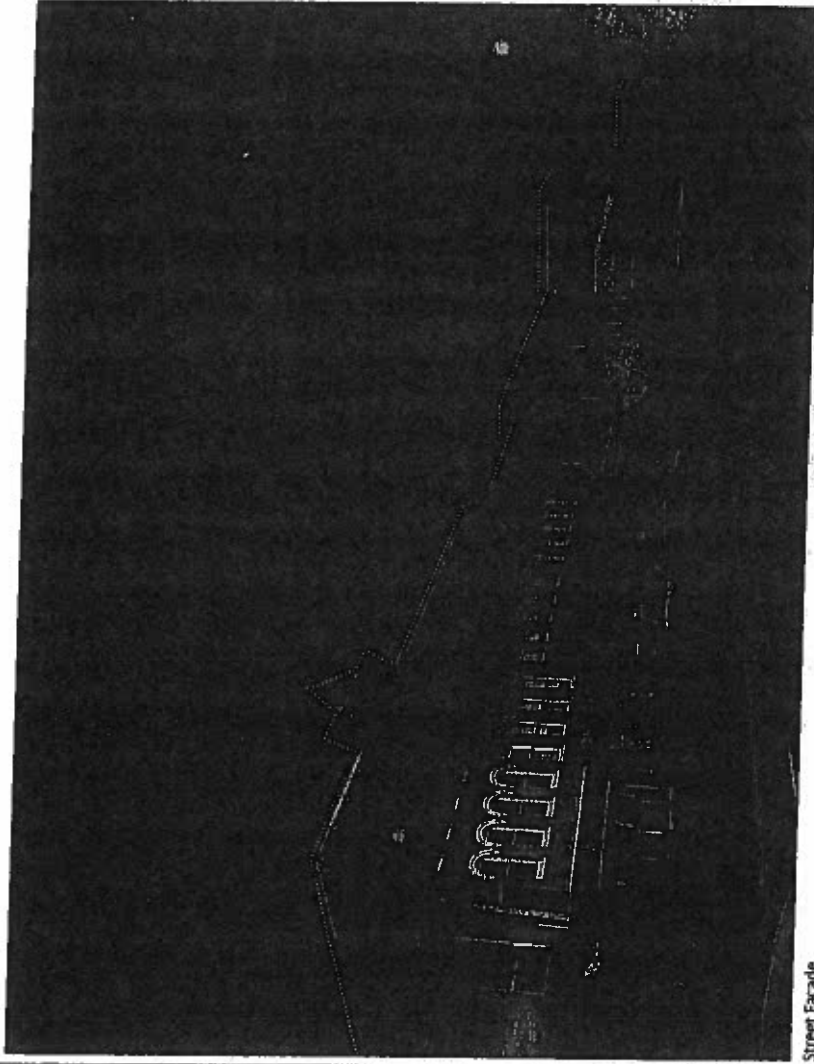
233 Levee Street, Boston MA 02110 : 617.228.5190 : 617.728.1061

City of Concord Main Street

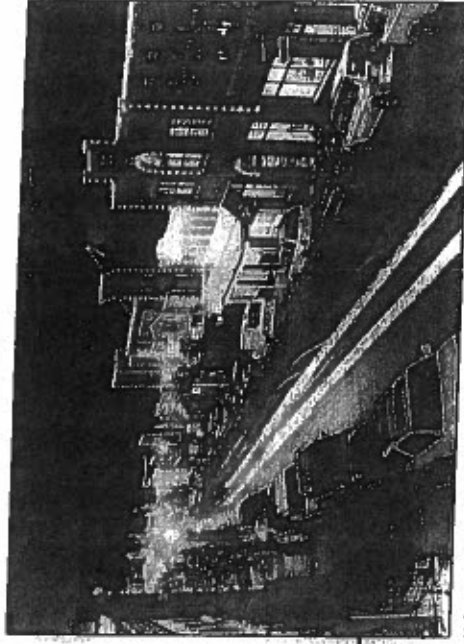
24 November 2014

#14102.00

# Lighting Design Concepts Street Facade - #6



Street Facade



Lightings Outlining Building Edges



Street Front Stores

HORTON LEES BROGDEN LIGHTING DESIGN

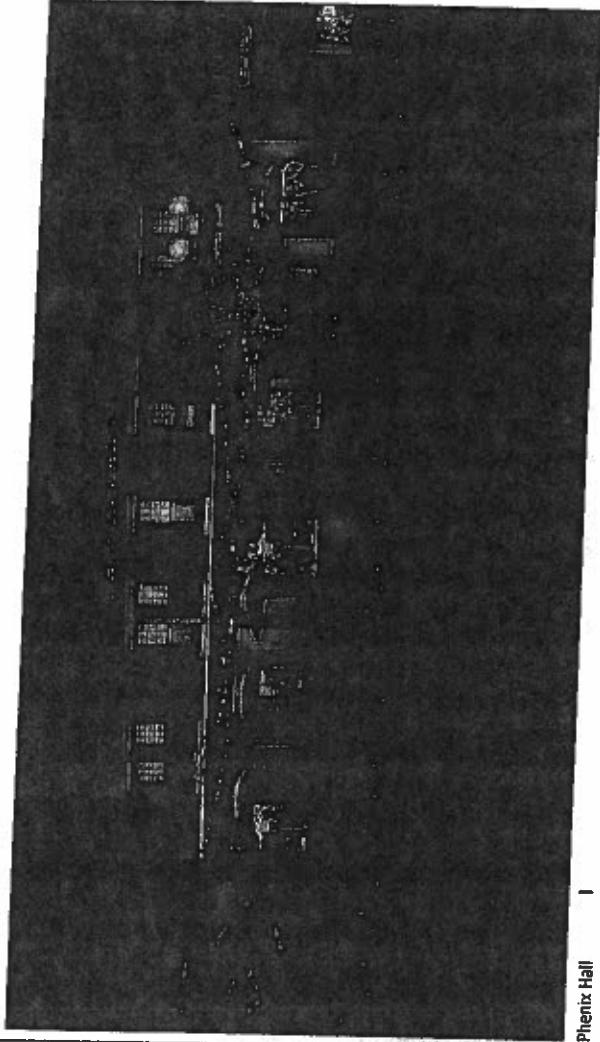
new york | san francisco | los angeles | bozeman  
united states | canada | australia | india | china

202-519-0100 | 415-519-0100

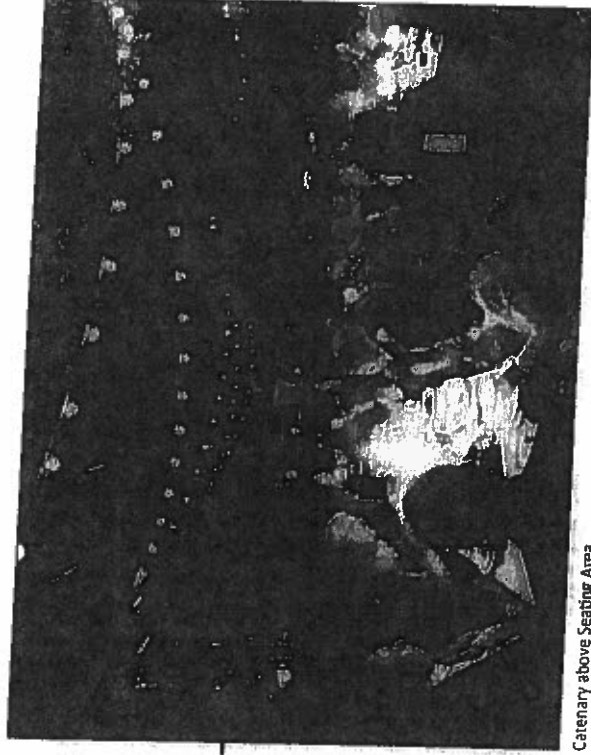
City of Concord Main Street

24 November 2014  
11/24/14

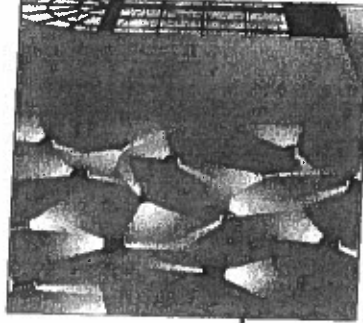
# Lighting Design Concepts Phenix Hall - #7



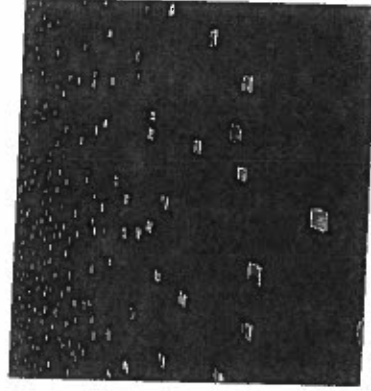
Phenix Hall



Catenary above Seating Area



Wall Mounted Sconces in Alley



Inground Marker Lights

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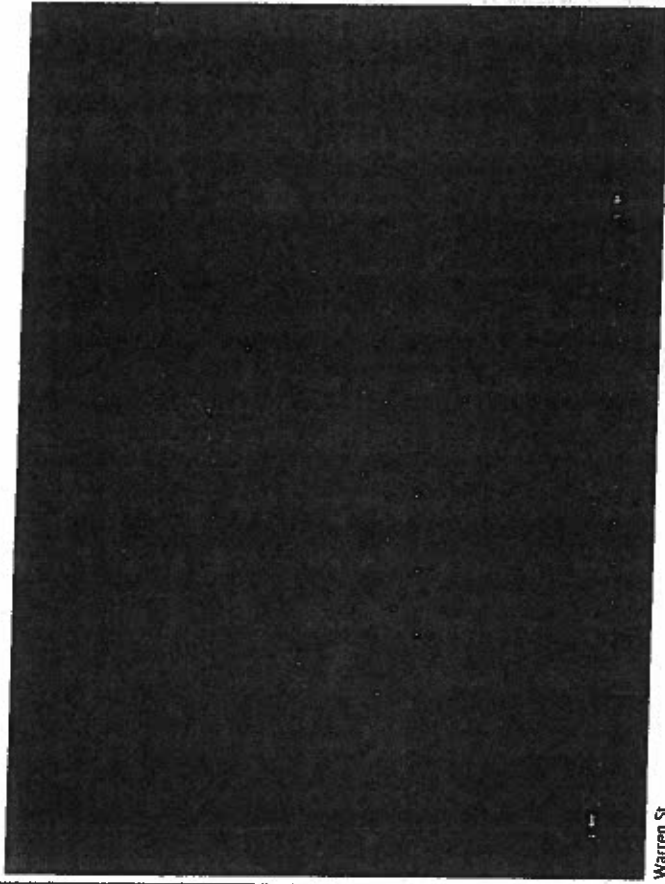
City of Concord Main Street

24 November 2014

14102.00

# Lighting Design Concepts

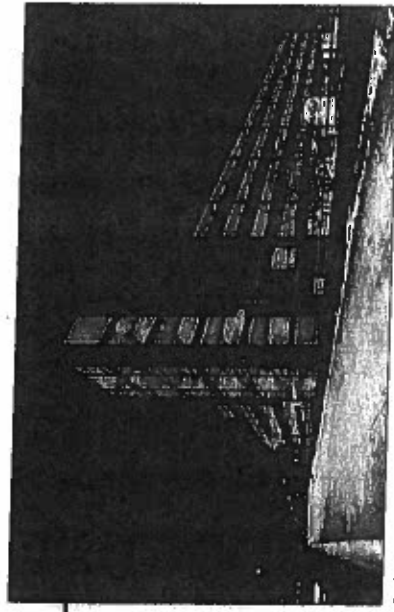
Warren St - #8



Warren St



Tree Uplighting



Parking Garage

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13 Lewis Wharf, Boston MA 02111

T: 212.513.1900 F: 617.482.1840

City of Concord Main Street

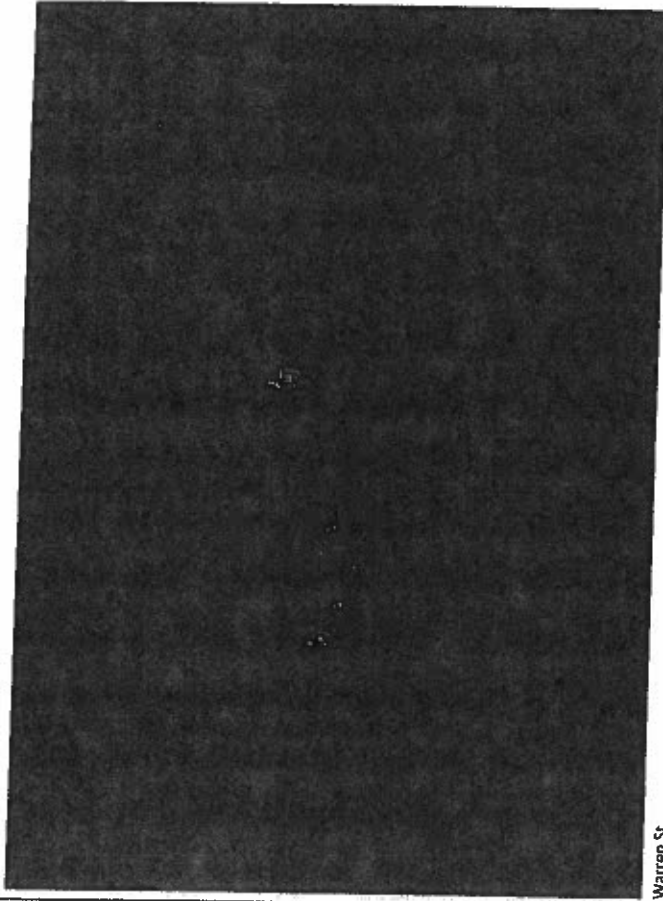
24 November 2014

RL1002.Dwg

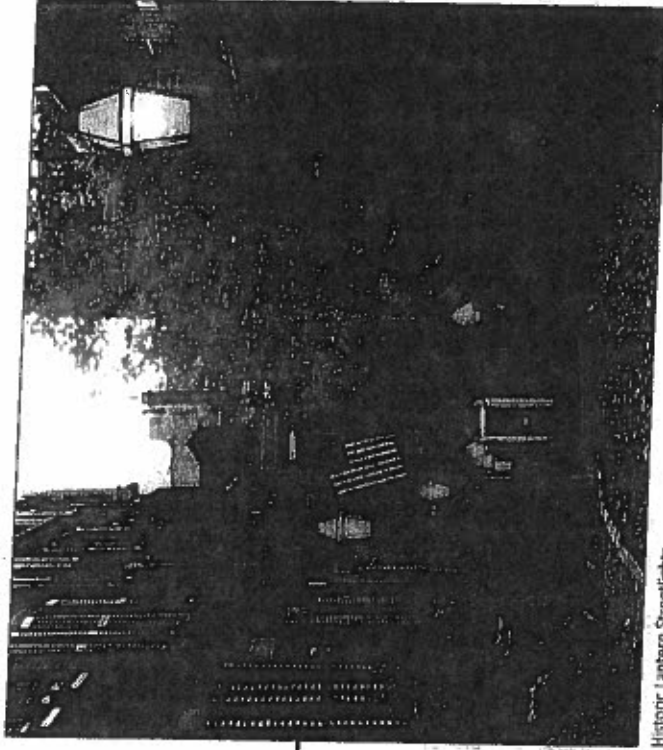


## Lighting Design Concepts

Warren St - #9



Warren St



Historic Lantern Streetlights

HORTON LEES BROGDEN LIGHTING DESIGN

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238 Leach Street, Boston MA 02110 617.228.3190 : 617.723.5190

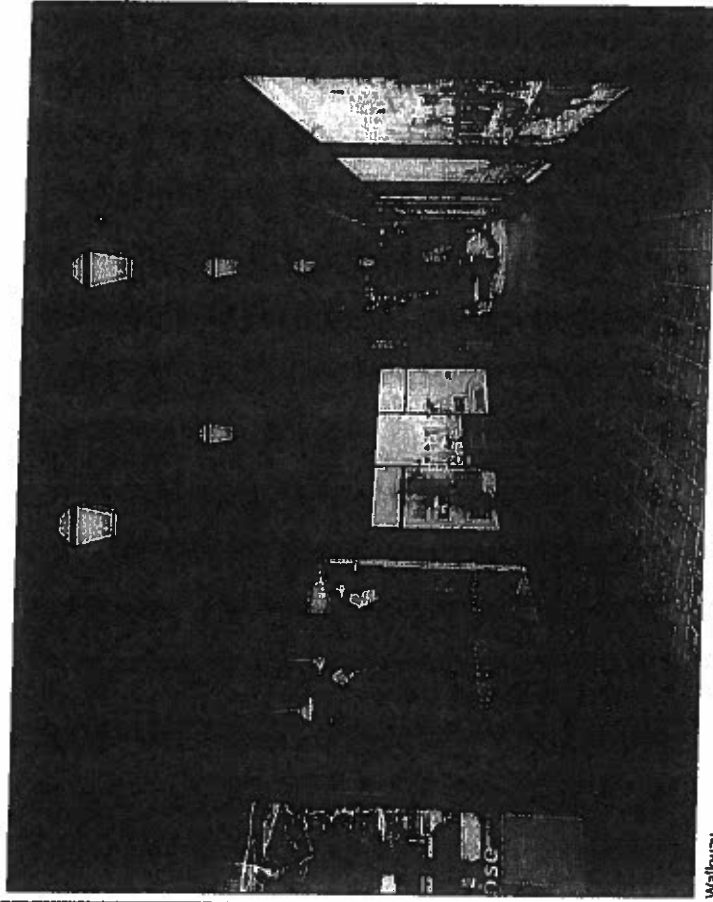
City of Concord Main Street

24 November 2014

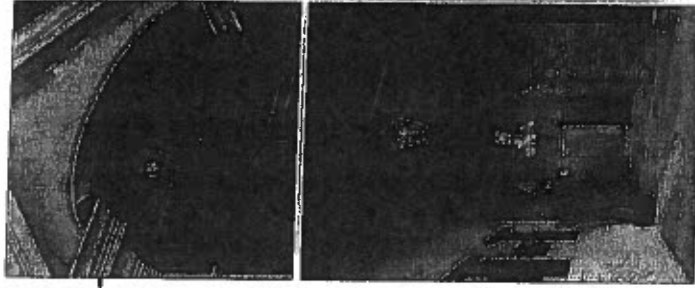
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# Lighting Design Concepts

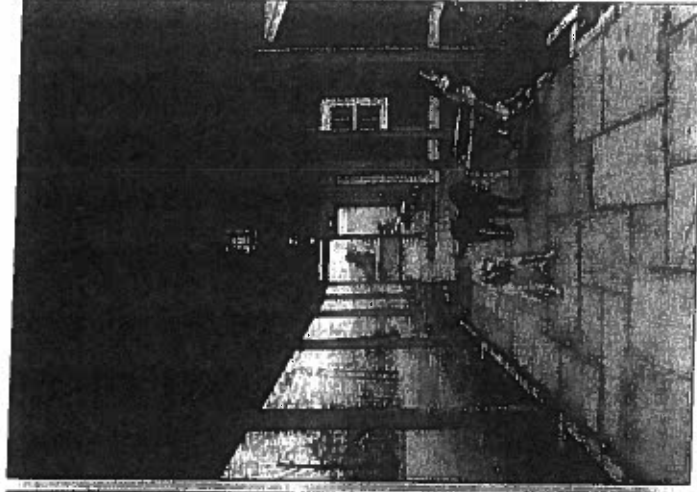
Walkway - #10



Walkway



Walkway Lantern



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leeves wharf - boston MA 02110 P +1 208 5190 F +1 208 5109

City of Concord Main Street

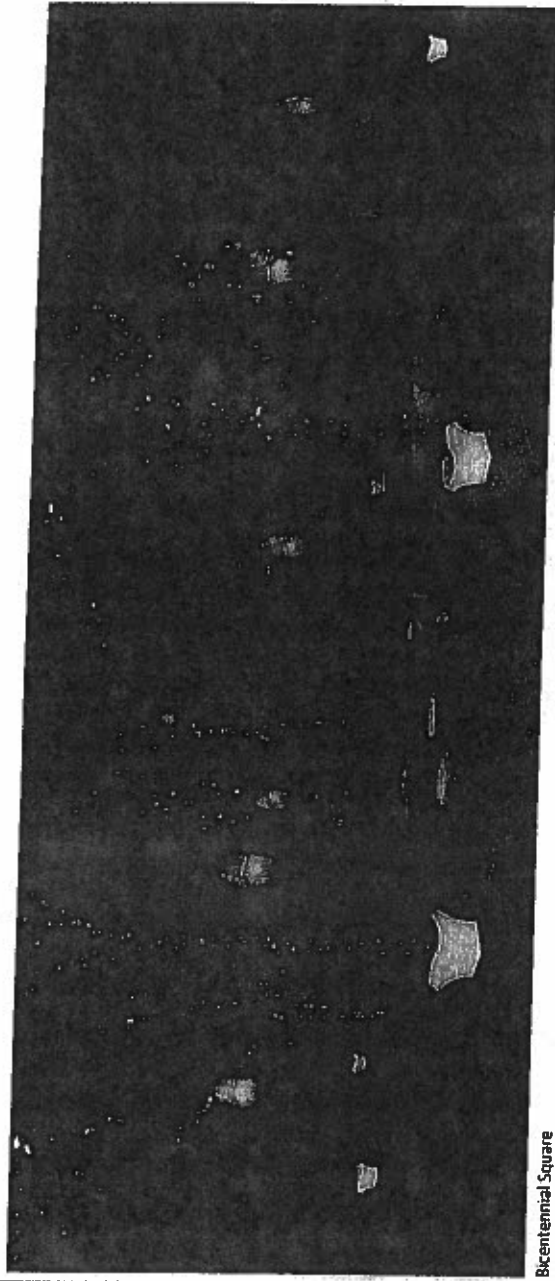
24 November 2014

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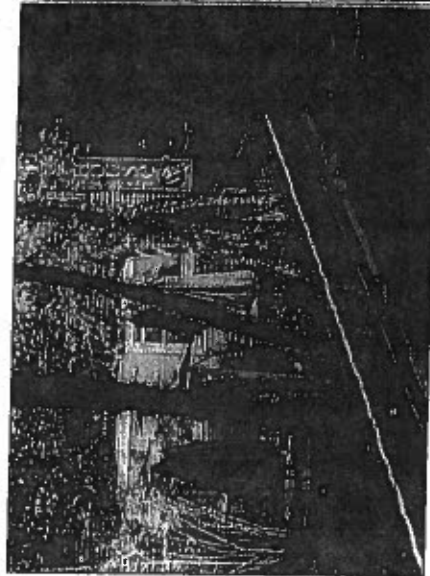


# Lighting Design Concepts

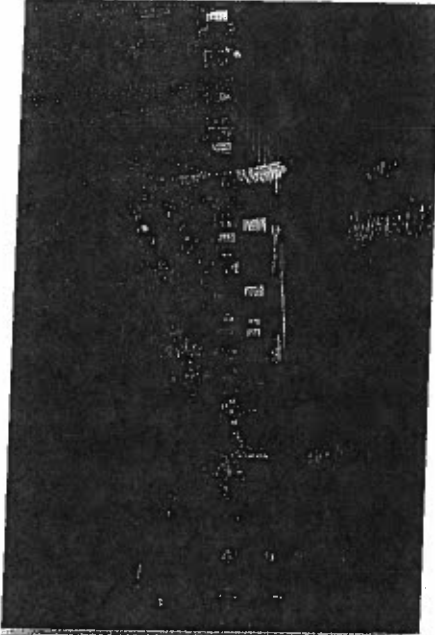
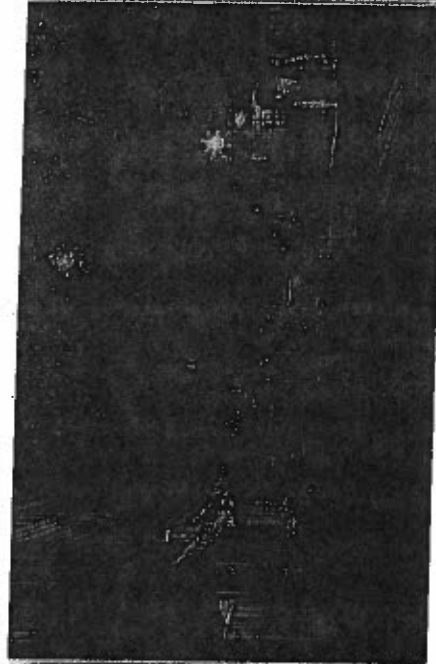
## Bicentennial Square - #11



Bicentennial Square



Outdoor Plaza with Seating



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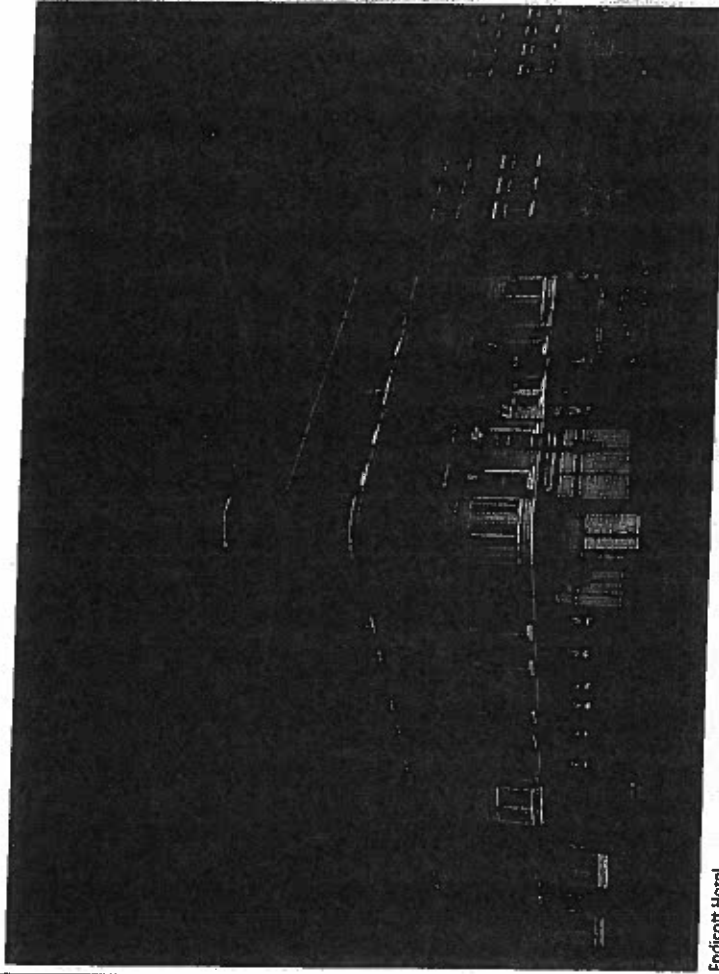
City of Concord Main Street

24 November 2014

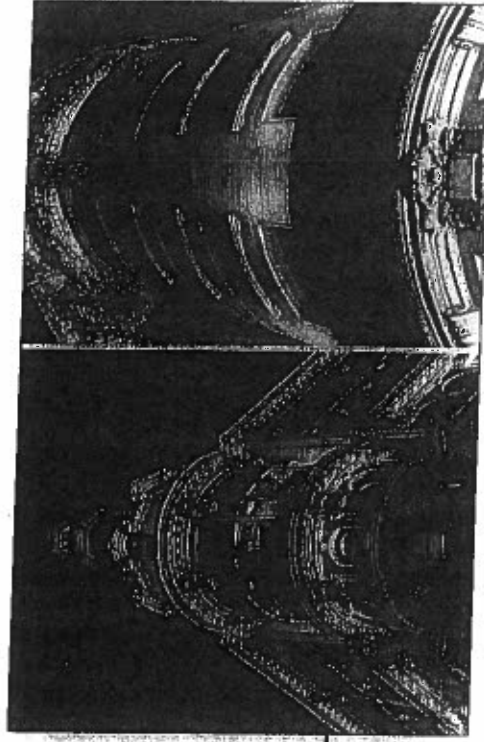
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# Lighting Design Concepts

Endicott Hotel - #12



Endicott Hotel



Uplight on Building Turret

HORTON LEE BROGDEN LIGHTING DESIGN

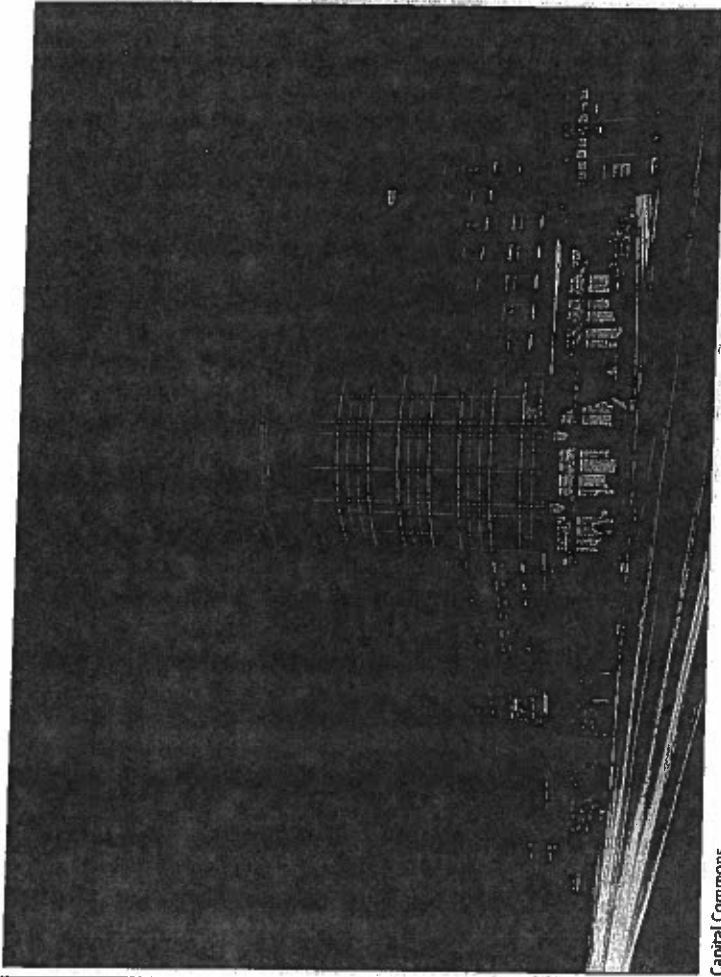
new york | san francisco | los angeles | houston  
233 Lewis Street Boston MA 02111 | 617.229.1190 617.233.1100

City of Concord Main Street

24 November 2014  
8/1/12/15

# Lighting Design Concepts

## Capitol Commons - #13



Capitol Commons



Uplight on Building Eyebrow & Tree Uplights

HORTON LEE BROGDEN LIGHTING DESIGN

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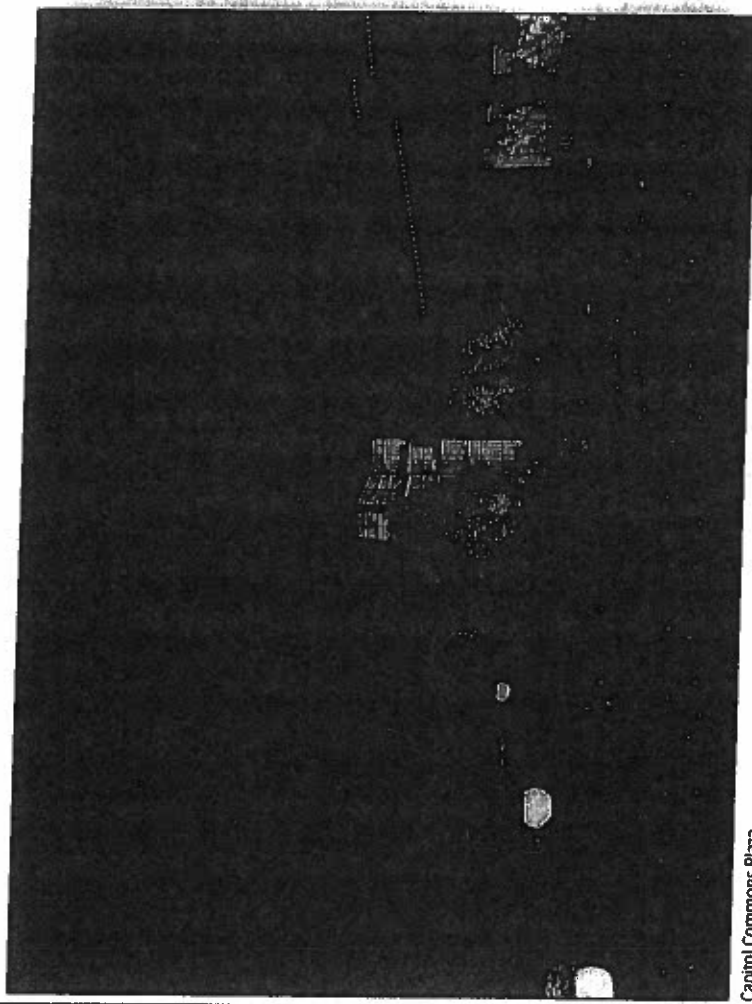
200 Lewis Wharf, Boston MA 02110 • 617.229.5190 • 617.723.5190

City of Concord Main Street

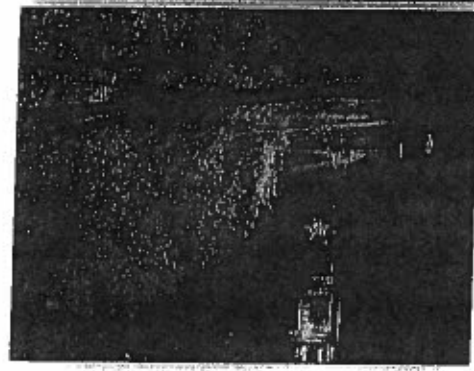
24 November 2014

14,662.00

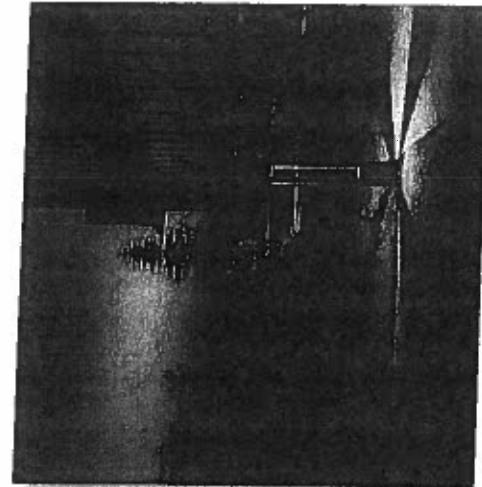
# Lighting Design Concepts Capitol Commons Plaza #14



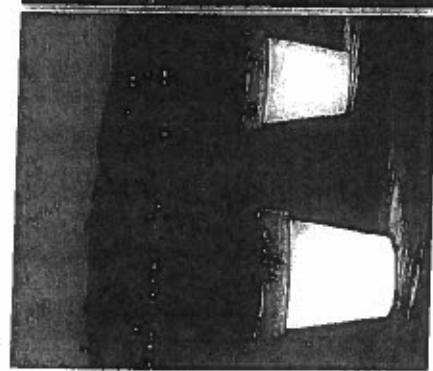
Capitol Commons Plaza



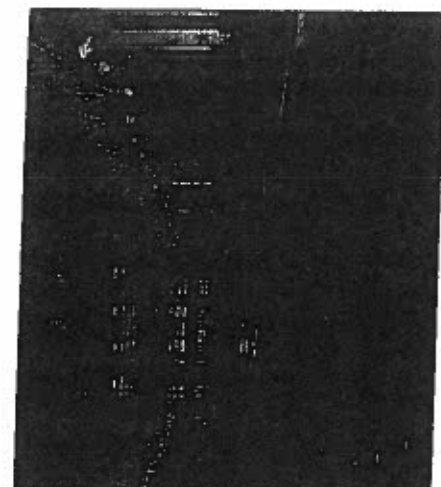
Tree Uplight



Bollard



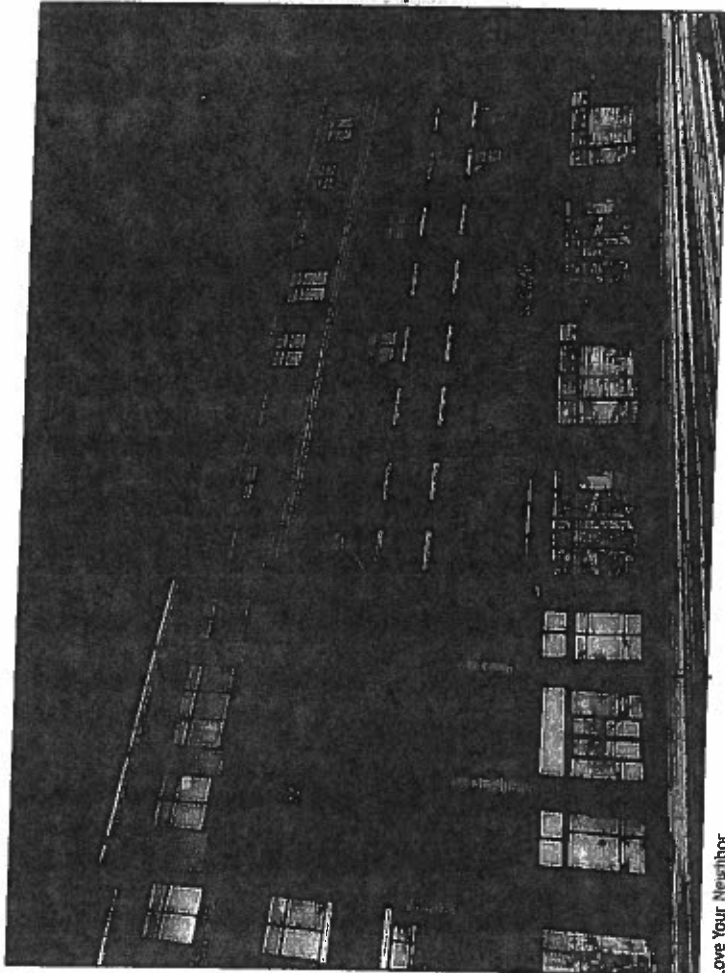
Glowing Planter



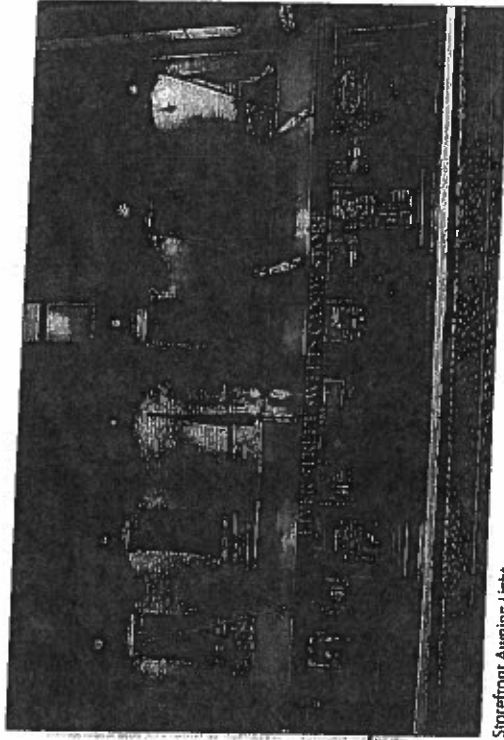
Inground Marker Lights

# Lighting Design Concepts

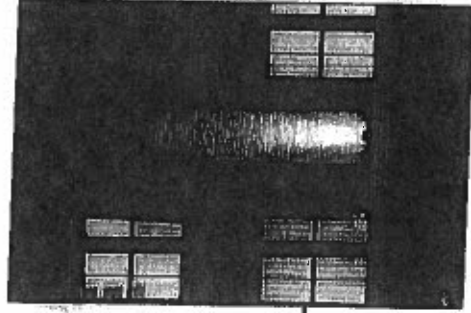
## Love Your Neighbor - #15



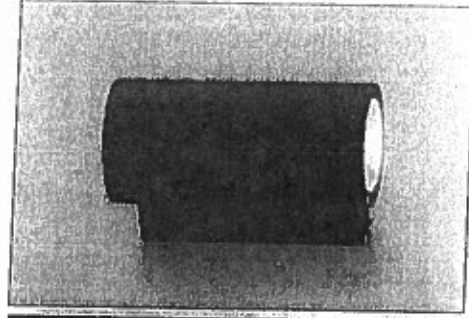
Love Your Neighbor



Storefront Awning Light



Uplight on Building Facade



Up / Down Sconces at Storefront

HORTON LEES BROGDEN LIGHTING DESIGN

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238 Lewis Wharf, Boston MA 02210 • 617.229.5190 F: 617.723.5190

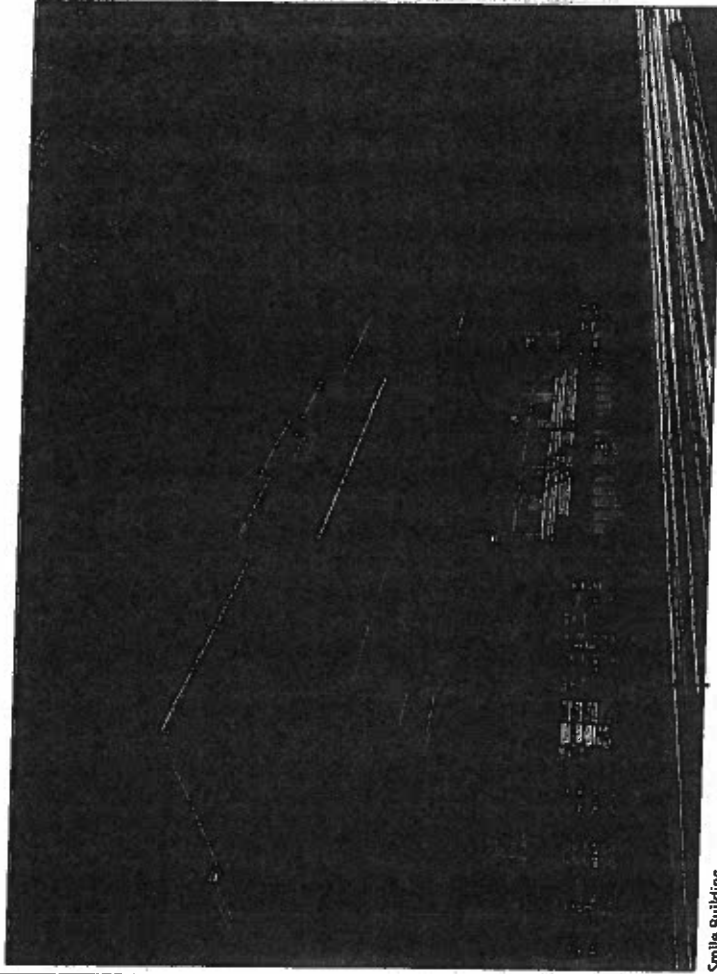
City of Concord Main Street

24 November 2014

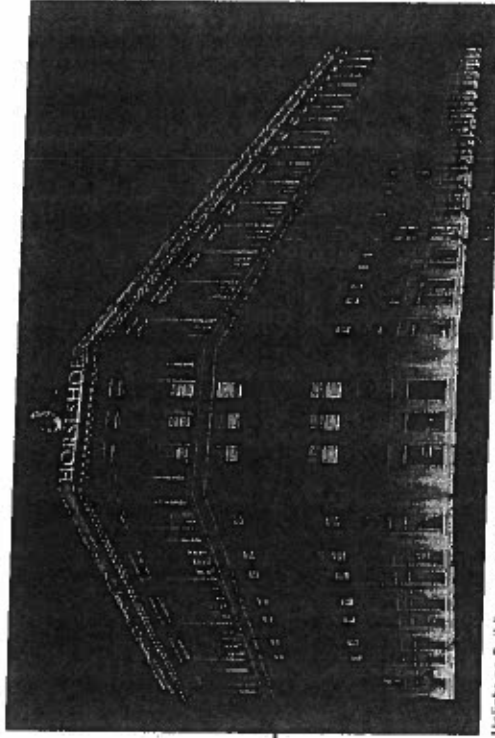
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# Lighting Design Concepts

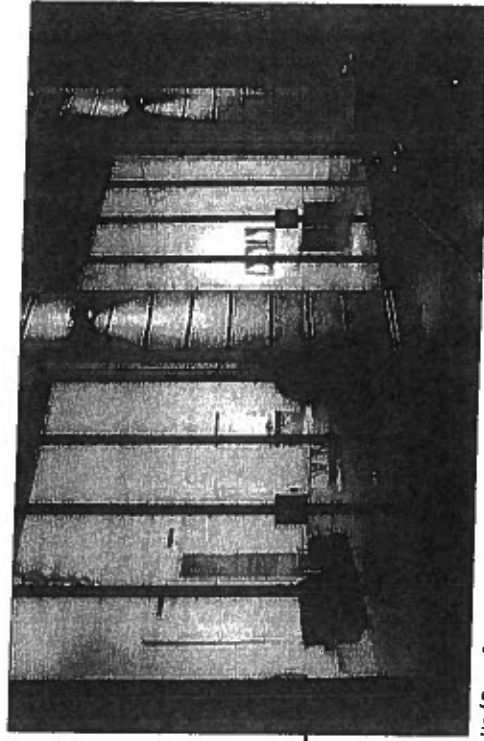
## Smile Building - #16



Smile Building



Uplight on Building to Highlight Facade & Cornice



Up / Down Sconces at Storefront

HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston  
233 Lewis Wharf Boston MA 02110 P: 617.227.5150 F: 617.723.5100

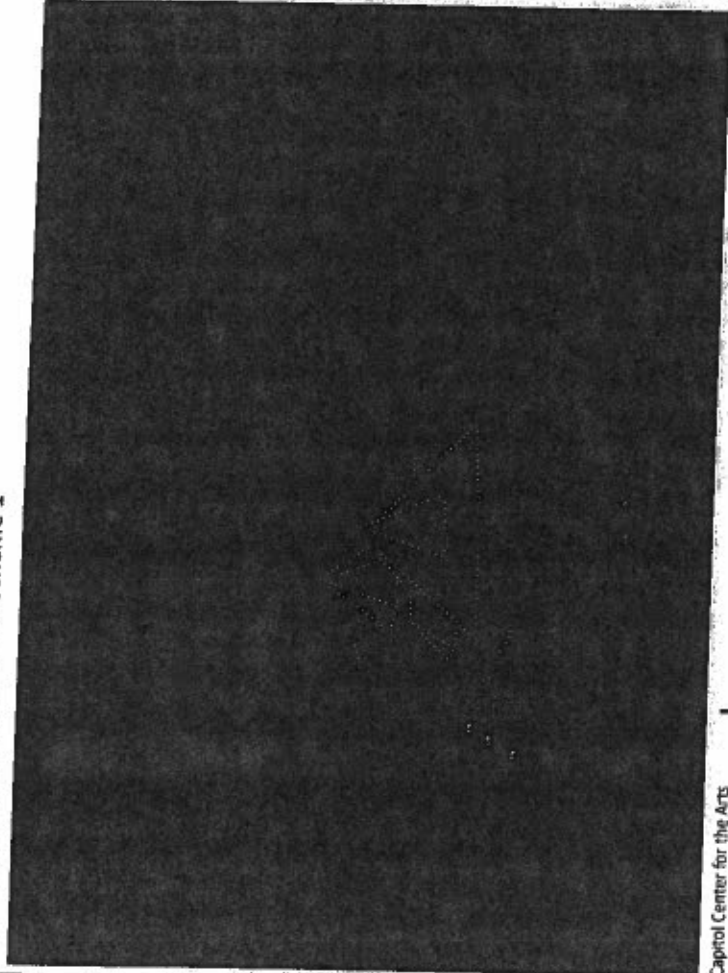
City of Concord Main Street

24 November 2014  
JGL/BJ

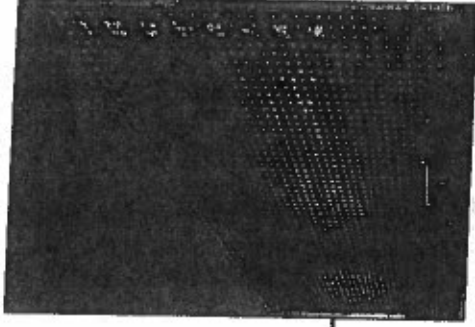


# Lighting Design Concepts

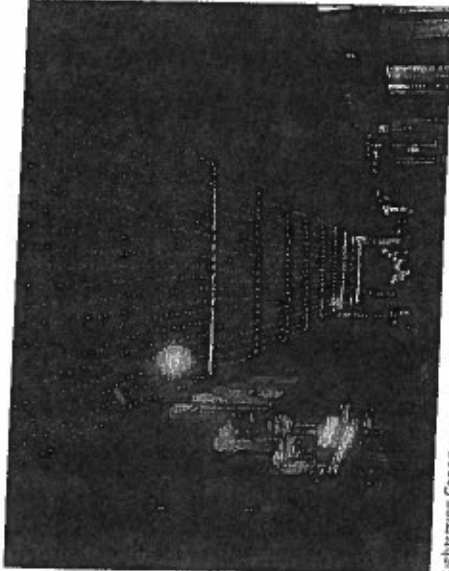
## Capitol Center for the Arts - #17 Scheme 1



Capitol Center for the Arts



Media Facade Signage



Lighting Canopy

HORTON LEE BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston

238 Lewis Wharf Boston MA 02110 | (617) 228-5190 | (617) 726-5190

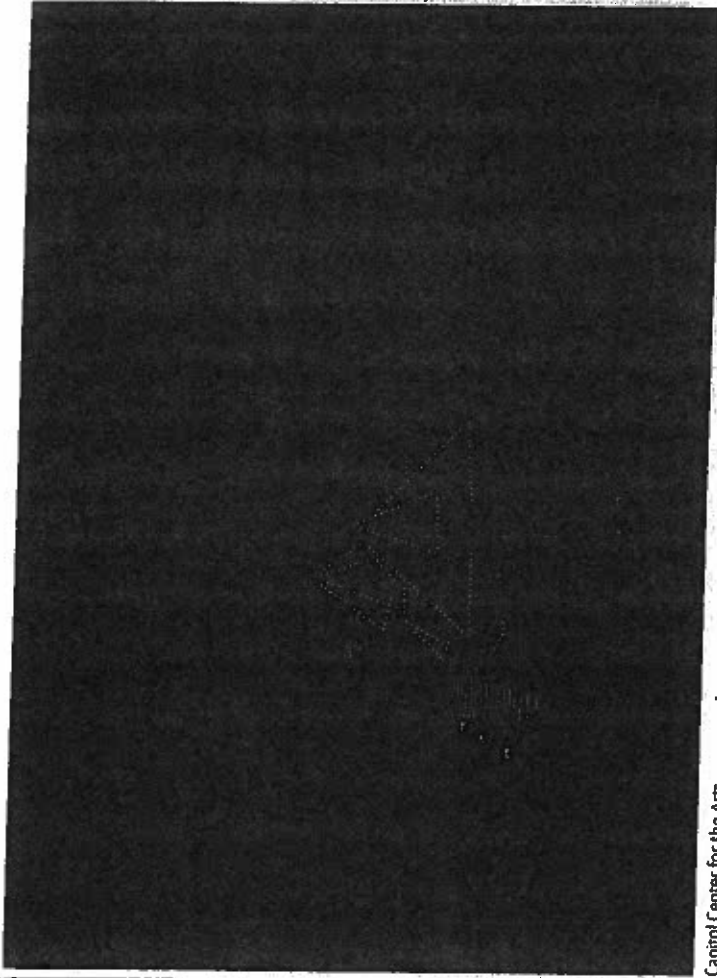
City of Concord Main Street

24 November 2014

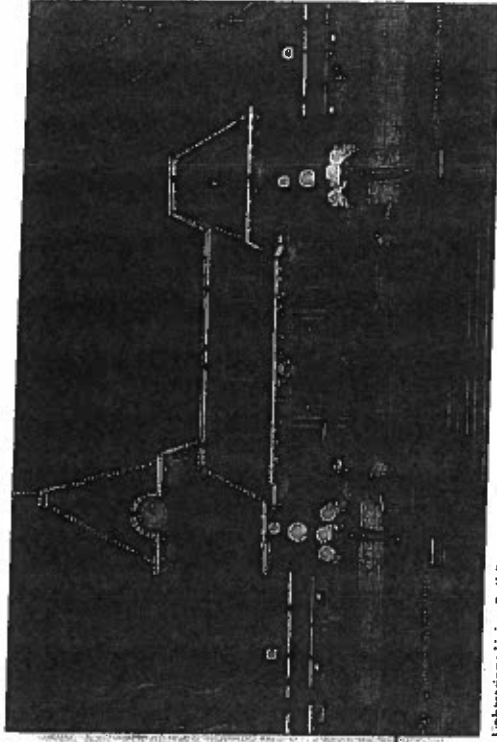
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# Lighting Design Concepts

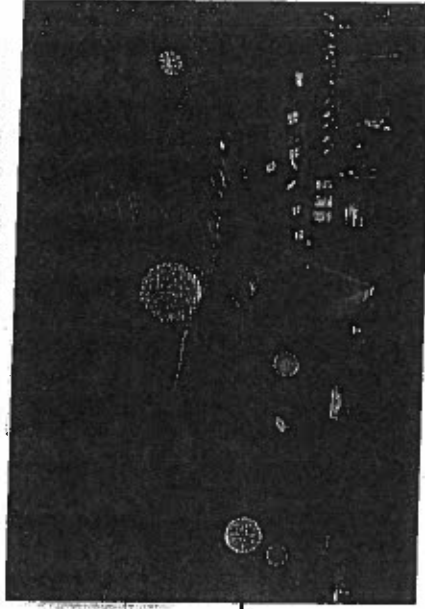
Capitol Center for the Arts - #17 Scheme 2



Capitol Center for the Arts



Lightstrings Lining Building Roof line



Lightstrings Canopy

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new york | san francisco | los angeles | boston

333 Lewis Wharf Boston MA 02210 P: 617 225-5190 F: 617 225-5190

City of Concord Main Street

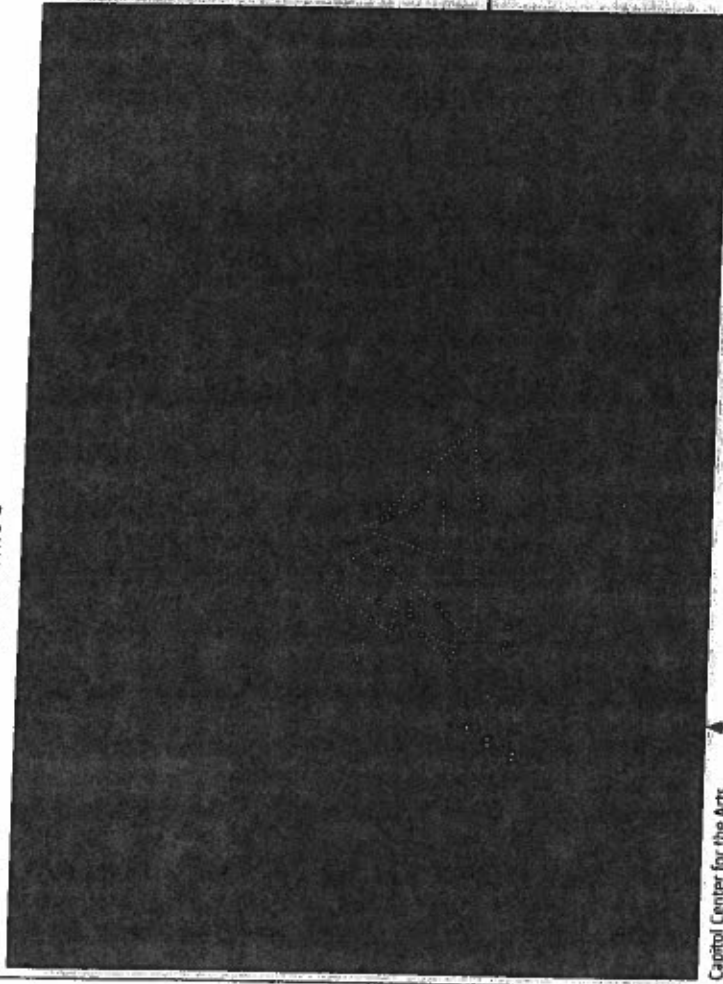
24 November 2014

AL002.0

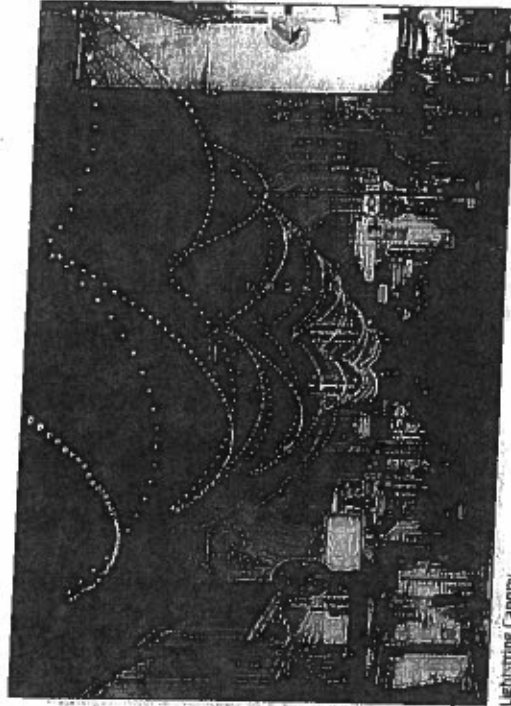


# Lighting Design Concepts

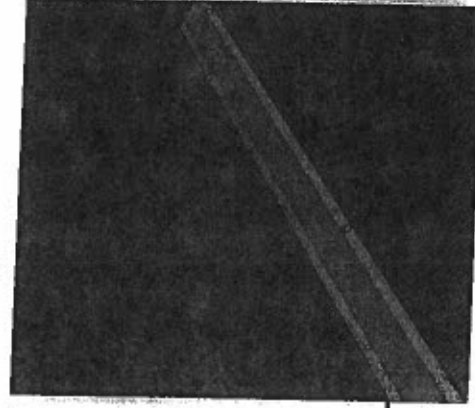
Capitol Center for the Arts - #17 Scheme 3



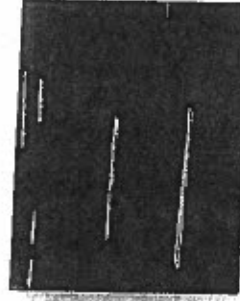
Capitol Center for the Arts



Lighting Canopy



Linear Inground Dynamic RGB Lights



HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | houston

200 Lewis Street, Boston MA 02210 : 617.225.5190 : 617.776.5190

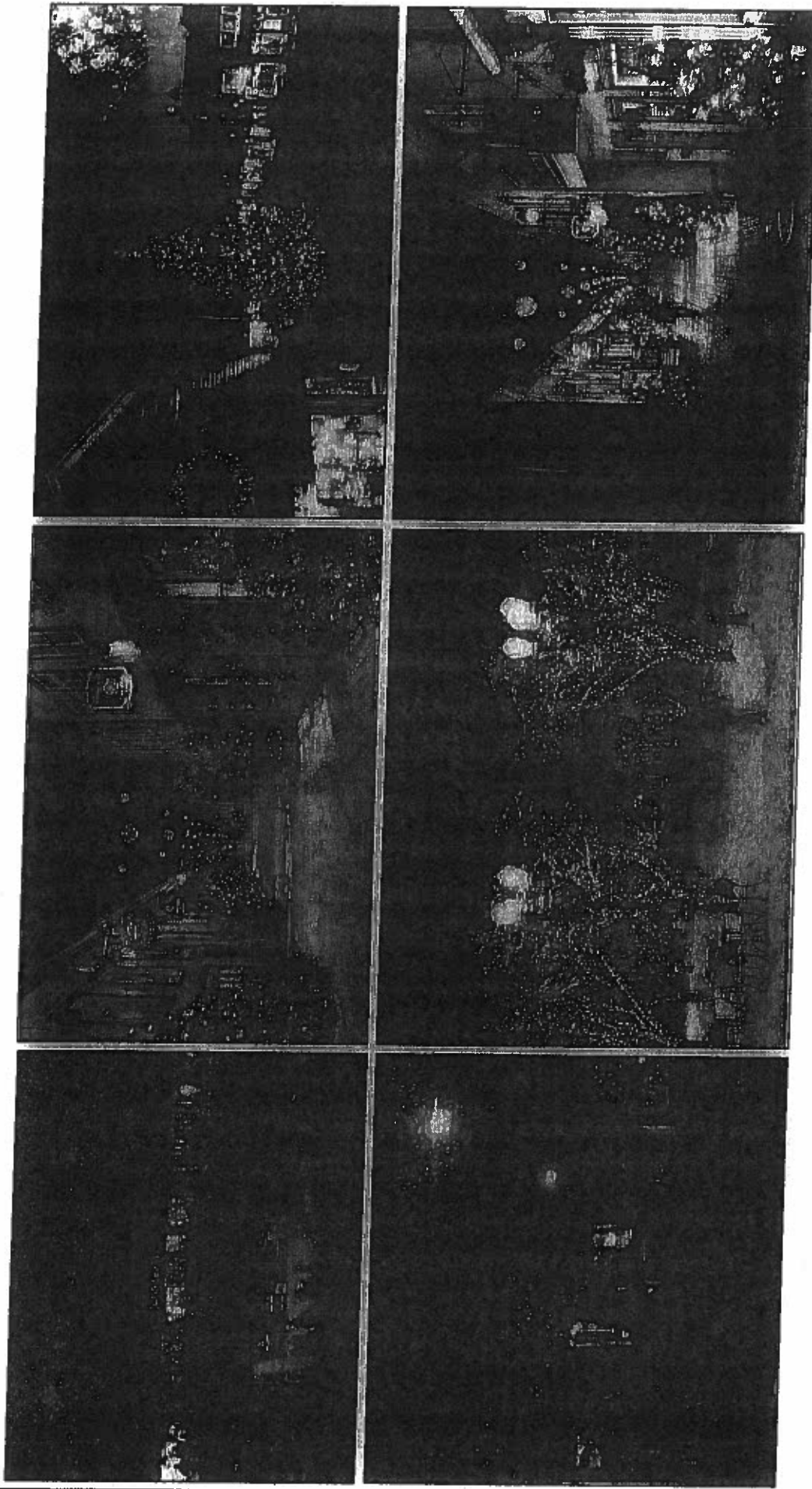
City of Concord Main Street

24 November 2014

1/4/15/20

# Lighting Design Concepts

## Temporary Lighting - Christmas



HORTON LEES BROGDEN LIGHTING DESIGN

new york | san francisco | los angeles | boston  
238 Lewis Wh. Boston MA 02111 617.721.180

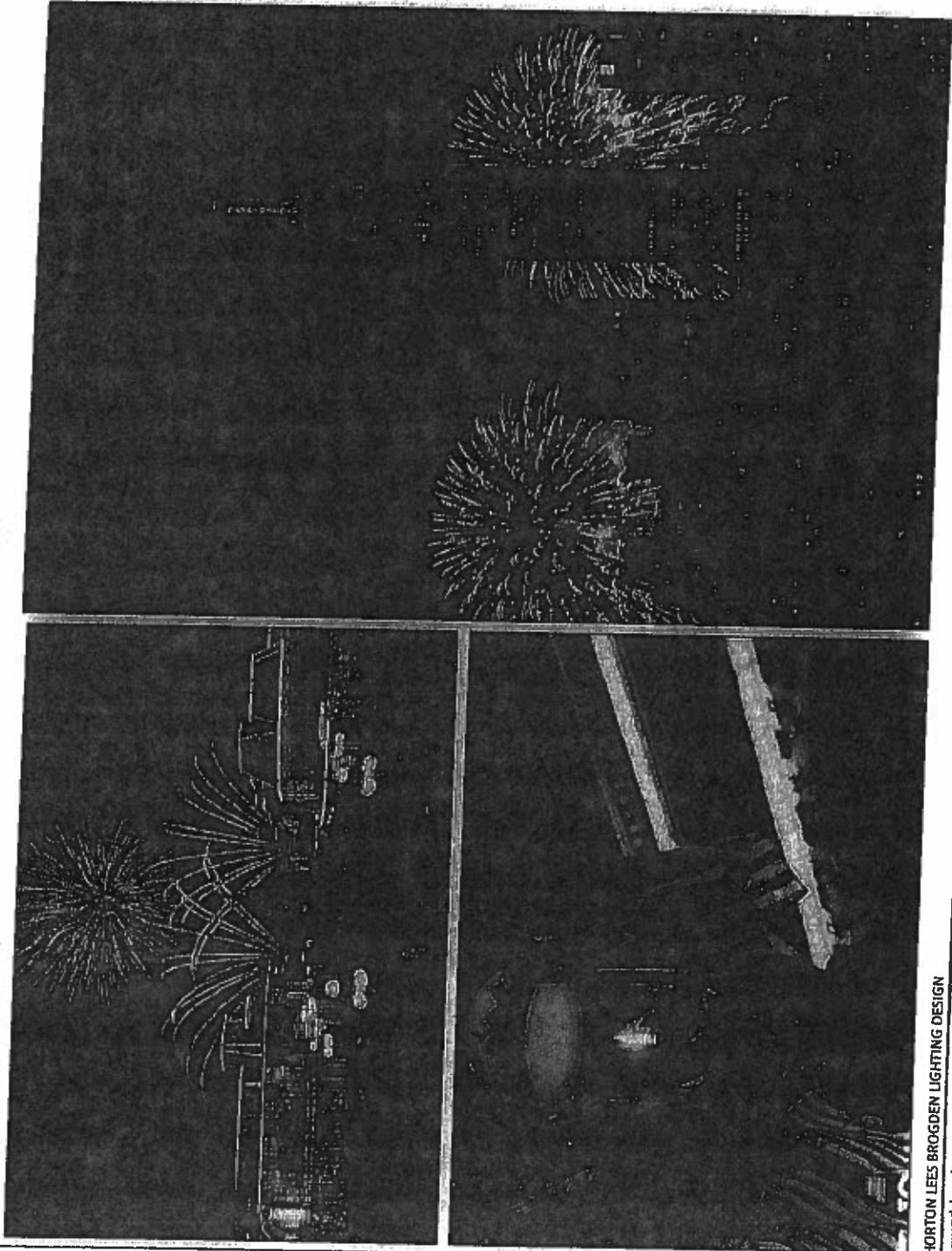
City of Concord Main Street

24 November 2014

RL-1202

# Lighting Design Concepts

## Temporary Lighting - 4th of July



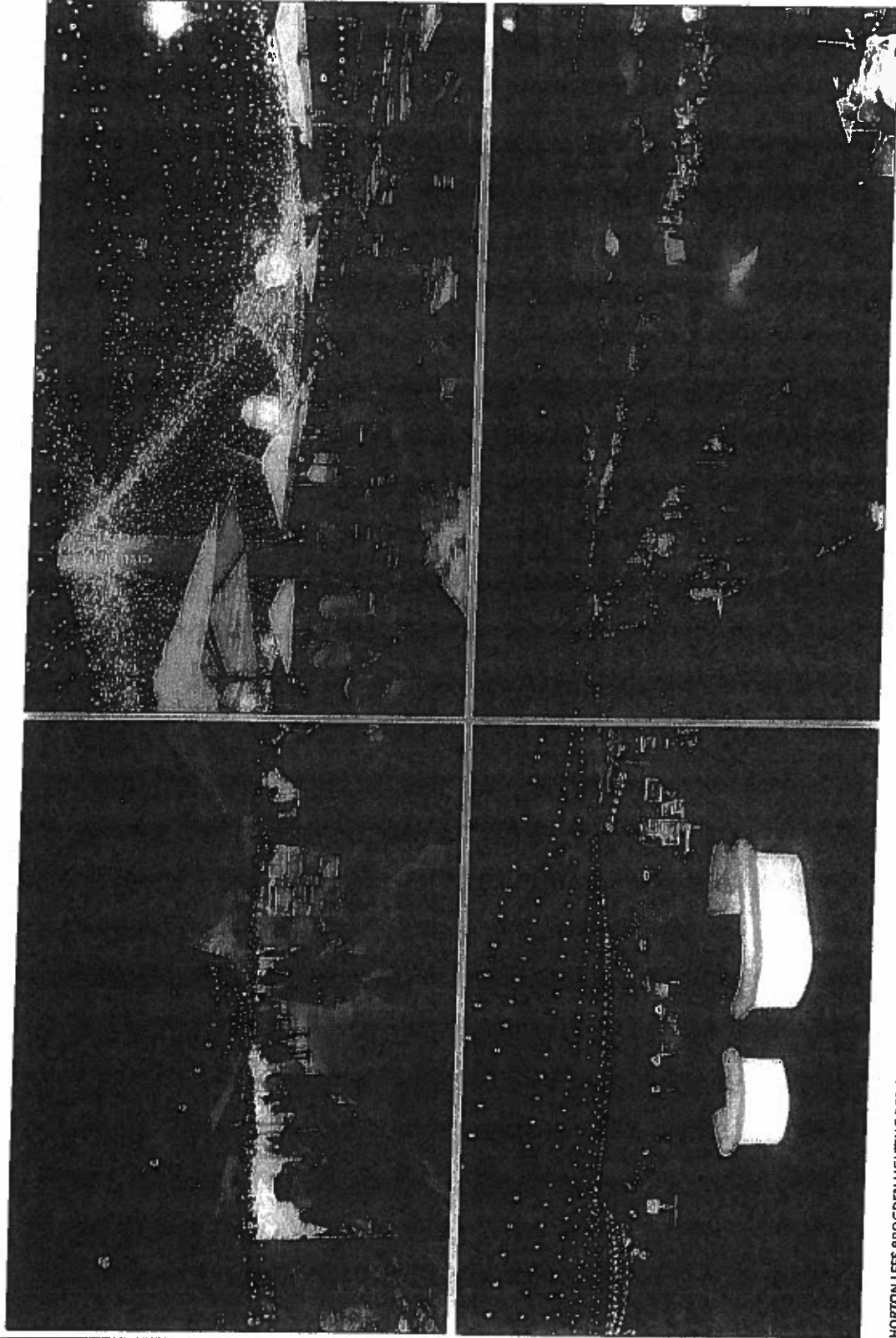
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238 Lewis Street Boston MA 02110 617 225-5190 617 725-5190

# Lighting Design Concepts

## Temporary Lighting - Market



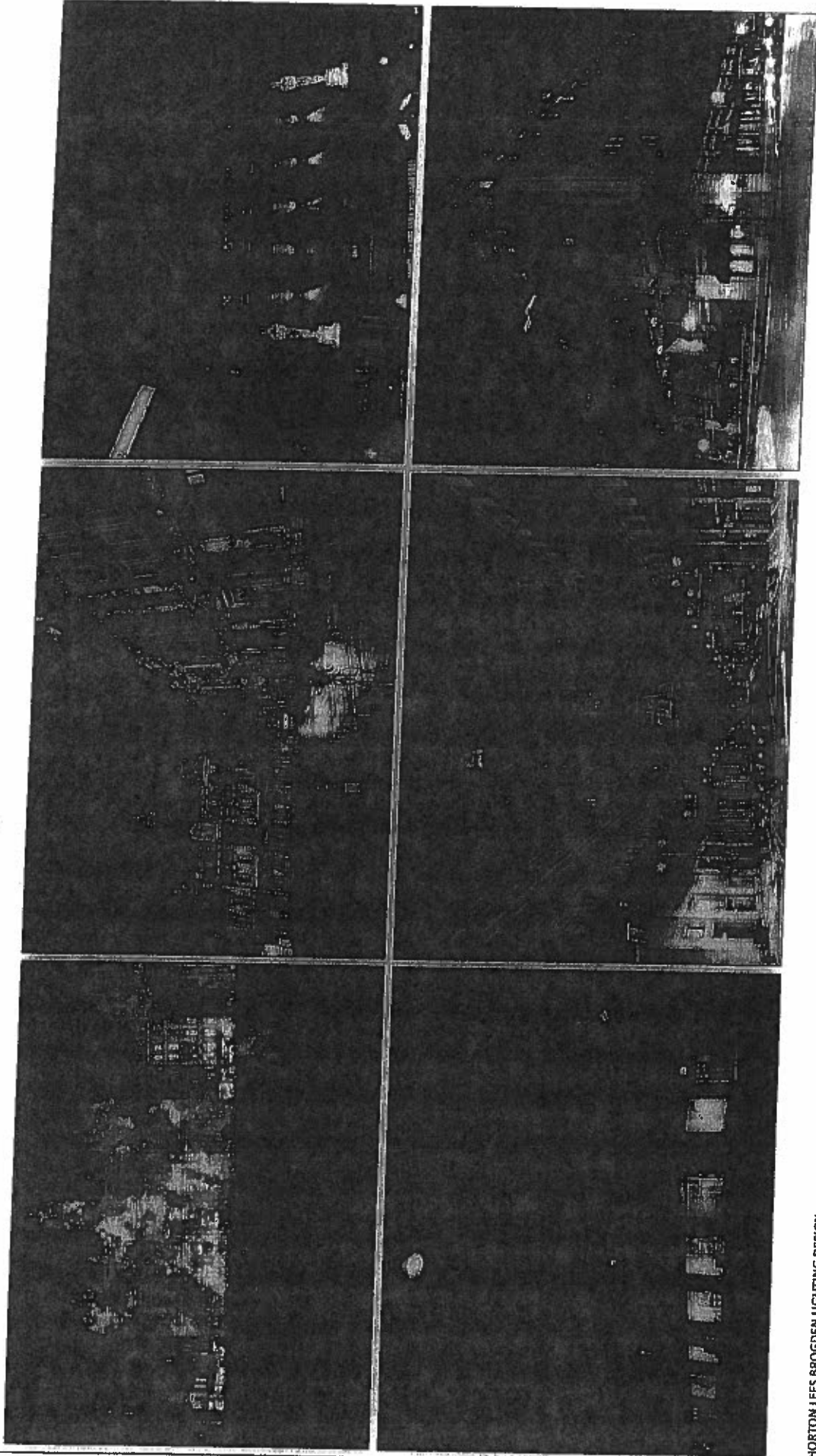
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233 Lewis Wharf, Boston MA 02110 17-225-5190 F: 617-455-1560



# Lighting Design Concepts

## Temporary Lighting - Special Event



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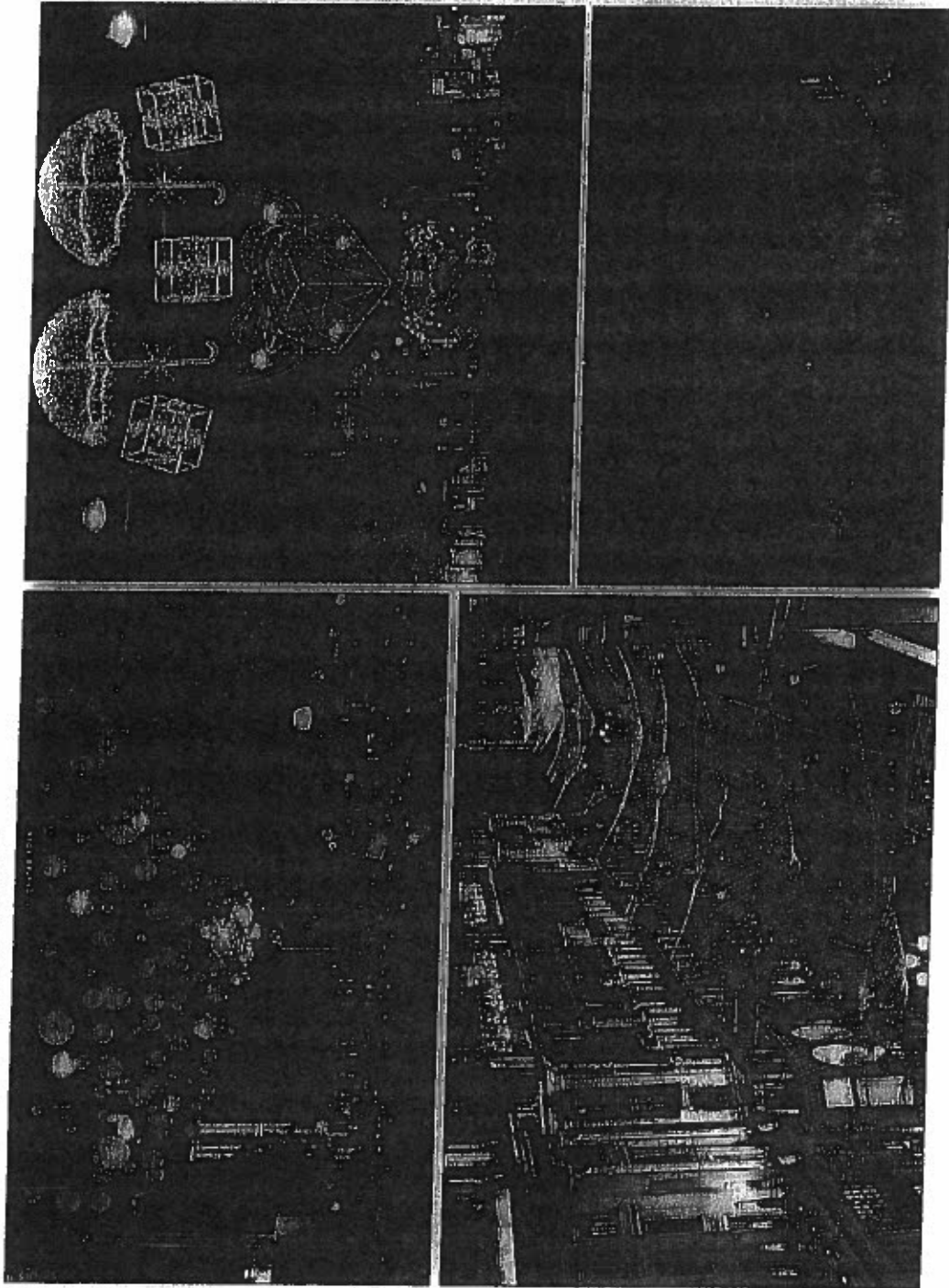
City of Concord Main Street

24 November 2014

81462.00

# Lighting Design Concepts

Temporary Lighting - Special Event Continued



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245 Lewis Street, Boston MA 02129 | 617.228.5190 F: 617.221.186

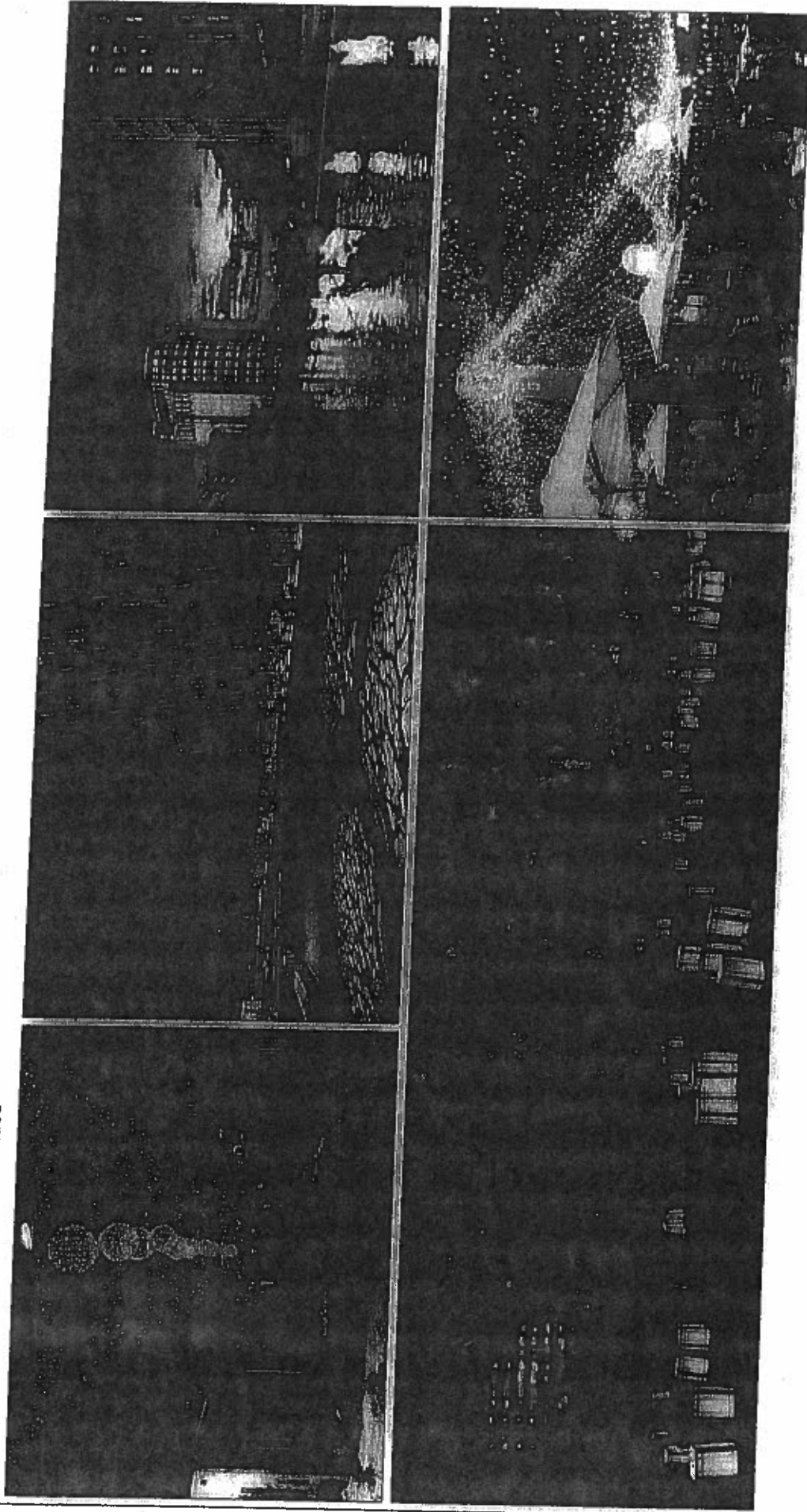
City of Concord Main Street

24 November 2014

8/10/12.01

# Lighting Design Concepts

## Temporary Lighting - Special Event Continued



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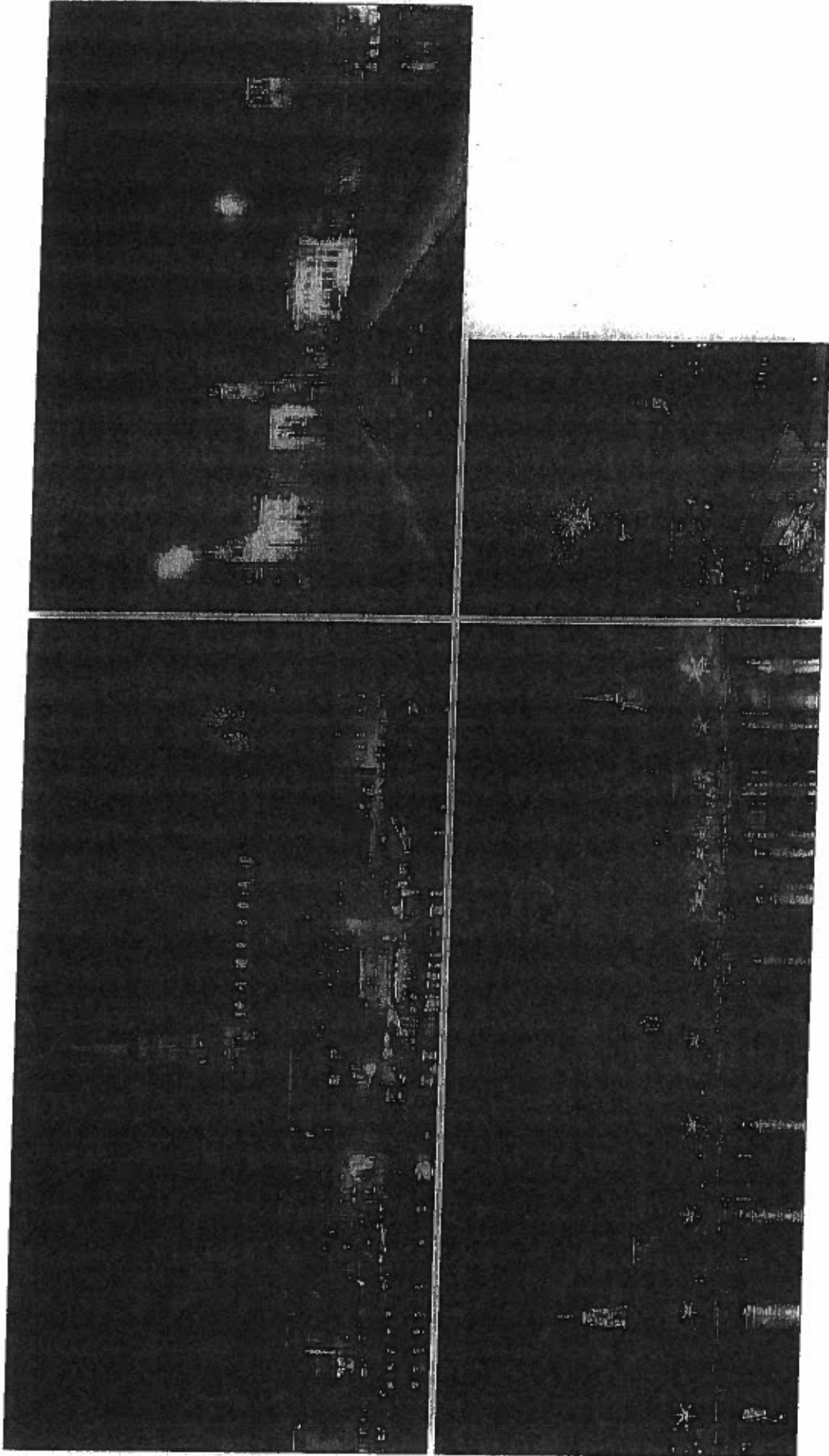
233 Levee Wharf Boston MA 02110 : 617.229.5190 : 617.725.5196

City of Concord Main Street

24 November 2014

44-162.00

Lighting Design Concepts  
Approaching View from Interstate 93



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233 Lewis Wharf, Boston, MA 02110 T: 212-3130 F: 617-729

City of Concord Main Street

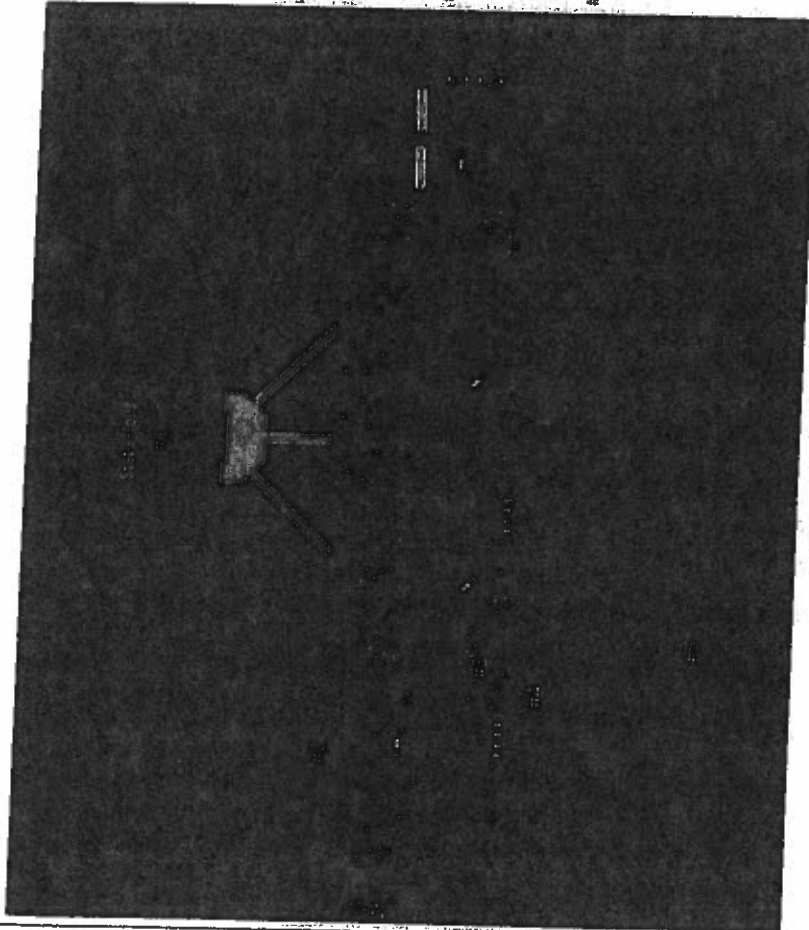
24 November 2014

BL002.00



# Lighting Design Concepts

## Program Summary



### Pathway Throughout

In-ground pathlights provide a sense of way-finding as they cluster at intersections and meander between, also providing a layer of sparkle to main street

### #1 State House

- Linear in-ground grazing uplight at memorial
- Floodlights at archway and linear LED uplights at cornice
- Re-lamped and restored lantern scones at archway
- Re-lamped and restored globe lanterns at statue
- New globe pole fixtures to match installed at memorial
- Floodlight at statue

### #2 New Hampshire Savings Bank

- In-ground uplights at base of building
- Linear surface mounted grazing uplights at top of building and cornice

### #3 Clock-Tower and Eagle Square Entrance

- In-ground uplights at clocktower exterior
- warm colored floodlights at clock-tower interior
- In-ground uplights at Dimitri's Tree
- In-ground tree uplights

### #48.5 Eagle Square

- Festival lights strung between buildings
- Floodlights at fountain
- Or new fountain with in-ground uplights

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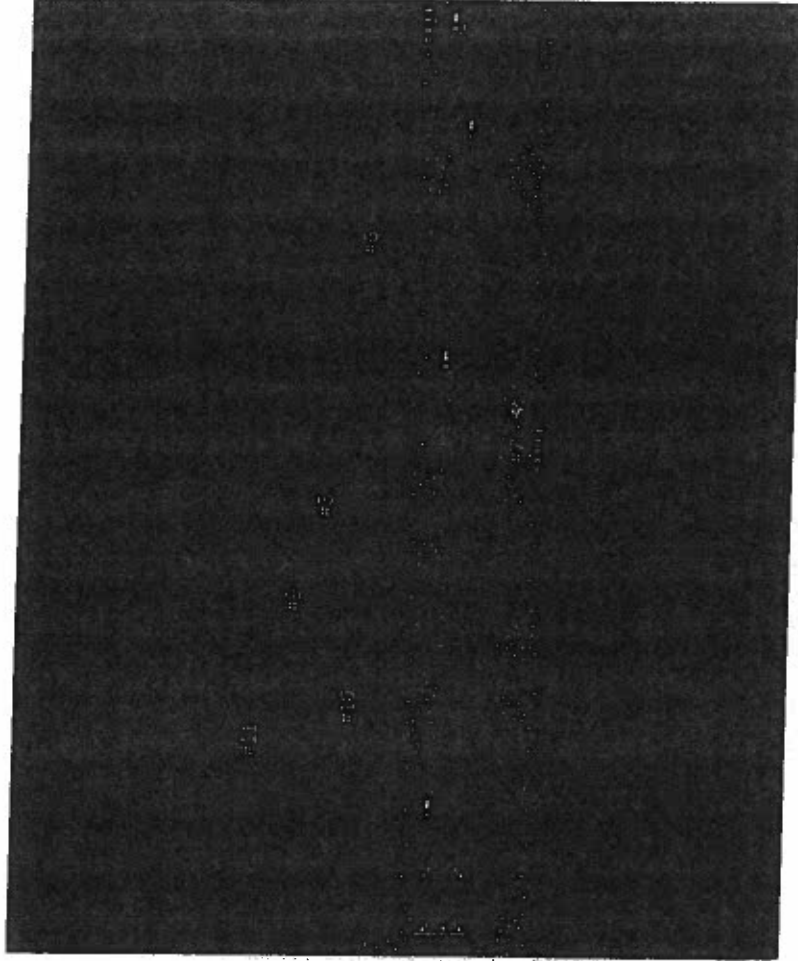
City of Concord Main Street

24 November 2014

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# Lighting Design Concepts

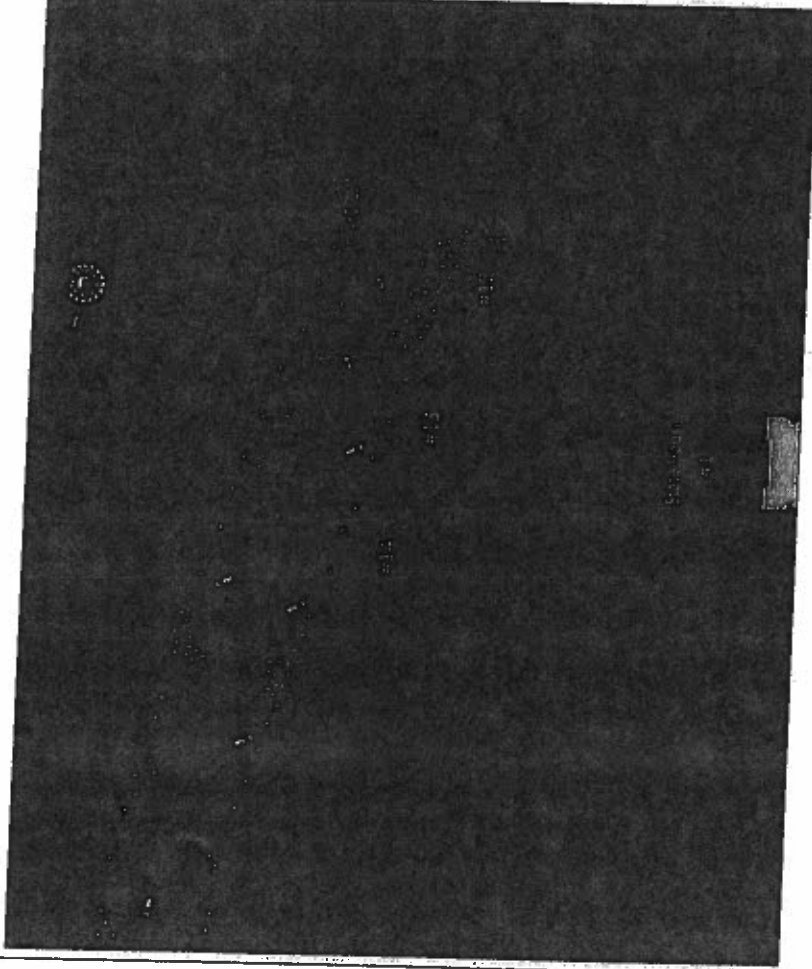
## Program Summary



- #6 Street Facade
  - Linear grazing uplights at facades
  - Festoon Marquee lights outlining buildings
  - In-ground tree uplights
- #7 Phenix Hall
  - Canenary festival lighting strung over seating area
  - Linear grazing uplights at facade
  - Wall mounted decorative pattern sconces
  - In-ground tree uplights
- #9 Warren Street
  - Historic lantern streetlights
- #10 Walkway to Bicentennial Square
  - Historic lanterns at covered path to Bicentennial Square
- #11 Bicentennial Square
  - Historic lantern streetlights
  - Twinkle lights in the trees
  - Illuminated seating

# Lighting Design Concepts

## Program Summary



### #12 Endicott Hotel

- Building mounted sconces at pedestrian level
- Linear grazing uplights at building facade, cornice and turret

### #13 Capitol Commons

- Building mounted sconces at pedestrian level
- Linear grazing uplights at building facade and cornice

### #14 Capitol Commons Plaza

- In-ground markerlights in path leading to the theater
- Bollards at theater path entrance
- Illuminated planters at restaurant facade outdoor eating area

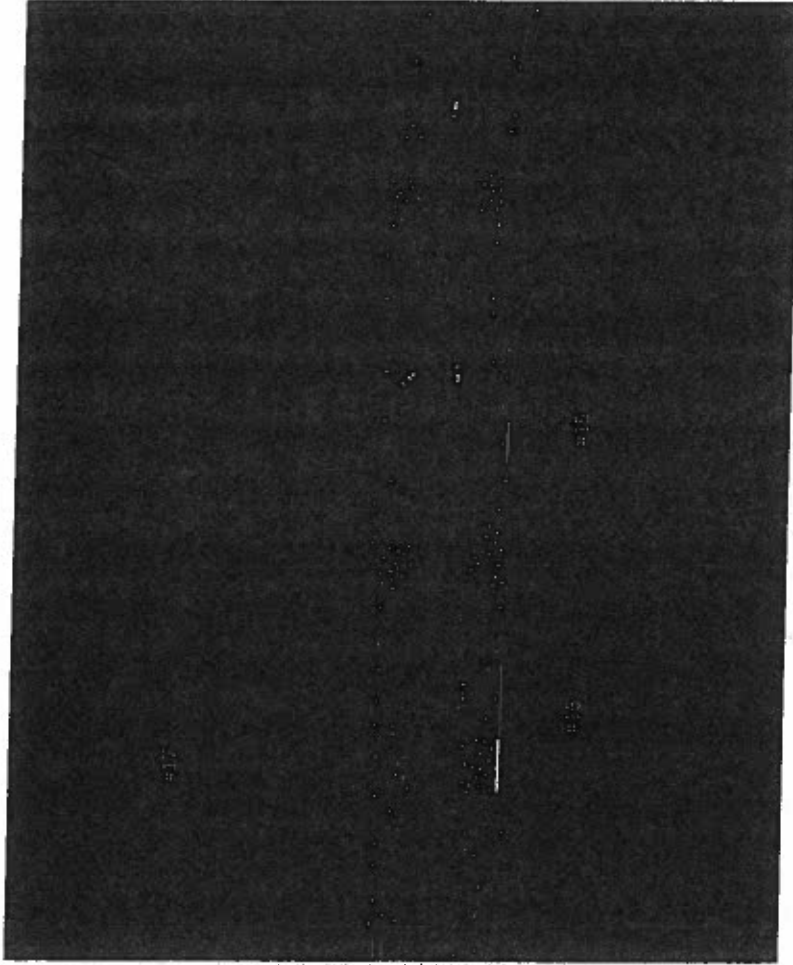
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# Lighting Design Concepts

## Program Summary



- #15 Love Your Neighbor
  - Building mounted sconces at pedestrian level
  - Linear grazing uplights at building facade and cornice
- #16 Smile Building
  - Building mounted sconces at pedestrian level
  - Linear grazing uplights at building facade and cornice
- #17 Capitol Center for Arts
  - Festival lights at path to theater
  - Media facade signage at theater
  - Dynamic color changing in-ground linear "Piano Keys"
  - Festoon Marquee lights outlining building

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233 Level Way, Boston MA 02111 : 617.229.5190 F: 617.783.5190

Resolution No.

**CITY OF CONCORD**

*In year of our Lord two thousand thirteen*

**RESOLUTION** Amendment of the Official Map so as to establish the Mapped Lines of a Future Street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

*The City of Concord resolves as follows:*

**WHEREAS,** pursuant to enabling statutes, the City has established an Official Map as well as adopted an ordinance creating a process for mapping the lines of future streets; and

**WHEREAS,** mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and

**WHEREAS,** the adopted Master Plan 2030 recommends the creation of a roadway network to serve the southern Opportunity Corridor. The Opportunity Corridor Study and the 2030 Master Plan includes an extension of Storrs Street from the Intersection of Theatre Street and Storrs Street southerly under the Manchester Street Bridge to Gas Street, and then southerly to Langdon Avenue; and

**WHEREAS,** the City of Concord contributed over 1 million dollars in 1997-8 to the I-93 Exit 13 NH Department of Transportation improvement project to widen the Manchester Street Bridge to accommodate this planned roadway; and

**WHEREAS,** the Planning Board held a public hearing on December 19, 2012, after notifying the affected property owners on the planned new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue and accepted testimony, and

**WHEREAS,** the future street is intended to be constructed as an urban street to support the redevelopment of the southern Opportunity Corridor.

**WHEREAS,** the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan of the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

11-40 5-58 3-39  
12-37 6-53 1-16  
1-42 7-40  
2-56 8-65 2-33(I)  
3-45 9-37 2-42  
4-48 10-35 4-39  
5-45 6-42  
7-38  
8-26  
9-42  
10-41  
11-41  
12-33  
1-47

# CITY OF CONCORD

*In year of our Lord two thousand thirteen*

**RESOLUTION** Relative to the Establishment of the Mapped Lines of a Future Street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

Page 2

***NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:***

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan of the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.
- 2.) This resolution shall take effect upon its passage.



# CITY OF CONCORD

120

## REPORT TO THE MAYOR AND CITY COUNCIL

**FROM:** Stephen Henninger, Assistant City Planner

**DATE:** December 20, 2012

**SUBJECT:** Amendment to Mapped Lines of Future Streets – Storrs Street South

### Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the mapped line of a future street pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail "to all owners over whose lands the proposed streets will cross," and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the proposed 50' wide mapped line of future streets extending from the intersection of Theatre Street and Storrs Street, southerly adjacent to the NH main line railroad line, underneath the Water Street Bridge to Gas Street, then southerly from Gas Street to Langdon Avenue.

### Background

This new road extending through the old Boston and Maine railroad yards southerly to the South Concord Industrial park has been planned for many decades. The yards and the South Concord Industrial park have languished as an underused and deteriorating brownfields site since prior to the 1960's.

The area has been begun a turnaround and several new developments have been completed including a new maintenance facility and headquarters for Concord Coach (an inter-city

bus company), Evolution Rock (a fitness center and climbing gym), and renovations to the J & S Leasing property.

The construction of Concord Steam Power Plant and cogeneration facility southerly of Langdon Avenue is planned for construction in 2013.

The City facilitated the extension of this new road in 1998-9 by increasing the length of the Water Street Bridge as part of the I-93 Exit 13 reconstruction project to allow for one bay under the bridge for the NH Main Line Railroad and one-bay for the Storrs Street extension at a cost of 1.3 million dollars.

The City has acquired the rights to develop Langdon Avenue as a public street from South Main Street to the NH Main Line Railroad (B & M Rail Line). A small amount of additional right-of-way in front of the Concord Coach facility still needs to be secured. A recent condominium subdivision of the J& S Property has preserved a corridor for the future road north from Langdon Avenue.

## **Master Plan**

The Planning Board in 1993, as part of the Year 2010 Master Plan Update, adopted a Future Transportation Plan showing the southerly extension of Storrs Street from Theatre Street (Chandler Street) to the vicinity of Allison Street and South Main Street.

In the "The South Concord Redevelopment Area Study – A Small Area Master Plan" adopted by the Planning Board in 1997, the current alignment shown on the attached plan was developed.

The Concord Opportunity Corridor Master Plan prepared in April of 2005 reaffirmed the location and alignment of the southerly extension of Storrs Street and the recommendations of the South Concord Redevelopment Area Study.

In the current Master Plan 2030, the Planning Board reaffirmed the location and purpose of the southerly extension of Storrs Street to facilitate the redevelopment within the southern segment of the Opportunity Corridor.

## **Analysis**

The proposed new mapped street has been referred for decades as the southerly extension of Storrs Street. Based on E-911 mapping and addressing conventions, when this street is developed a new street name will need to be selected. In this report we will continue to identify this proposed street as the southerly extension of Storrs Street.

The southern extension of Storrs Street has a well-defined beginning, middle and end. The starting point at the intersection of Storrs Street and Theatre Street is anchored at an existing four way intersection, falls between two large industrial scale buildings, and is the



ideal location from a grade standpoint to connect back to Storrs Street. The Merrimack River bluffs along South Main Street are on average about 26' above the grade of the plain below the bluff. Langdon Avenue is located at a low point in the bluffs and has 5-6% slopes on both approaches on South Main Street and on Langdon Avenue. Other connecting points between the two locations would require significant grade changes and impacts to existing buildings. Full access at Gas Street will be a design consideration given the available right-of-way for Gas Street, grade of Gas Street at South Main Street, and site distance at the South Main Street/Gas Street intersection. The underpass designed specifically for the future road under the Water Street Bridge is the only feasible location for the street between South Main Street and the NH Main Line Railroad. This section of the NH Main Line Railroad has been designated as one of five high speed rail corridors in the country with service proposed from Boston to Montreal. New at-grade rail crossings of this line are unlikely to be approved.

The corridor could be completed in two independent phases, one section from Theatre Street to Gas Street, and the second section from Gas Street to Langdon Avenue. Improvements to Langdon Avenue and the intersection of Langdon Avenue and South Main Street will be needed to support redevelopment in the southern section.

The following properties would be affected by the proposed mapped line of future streets.

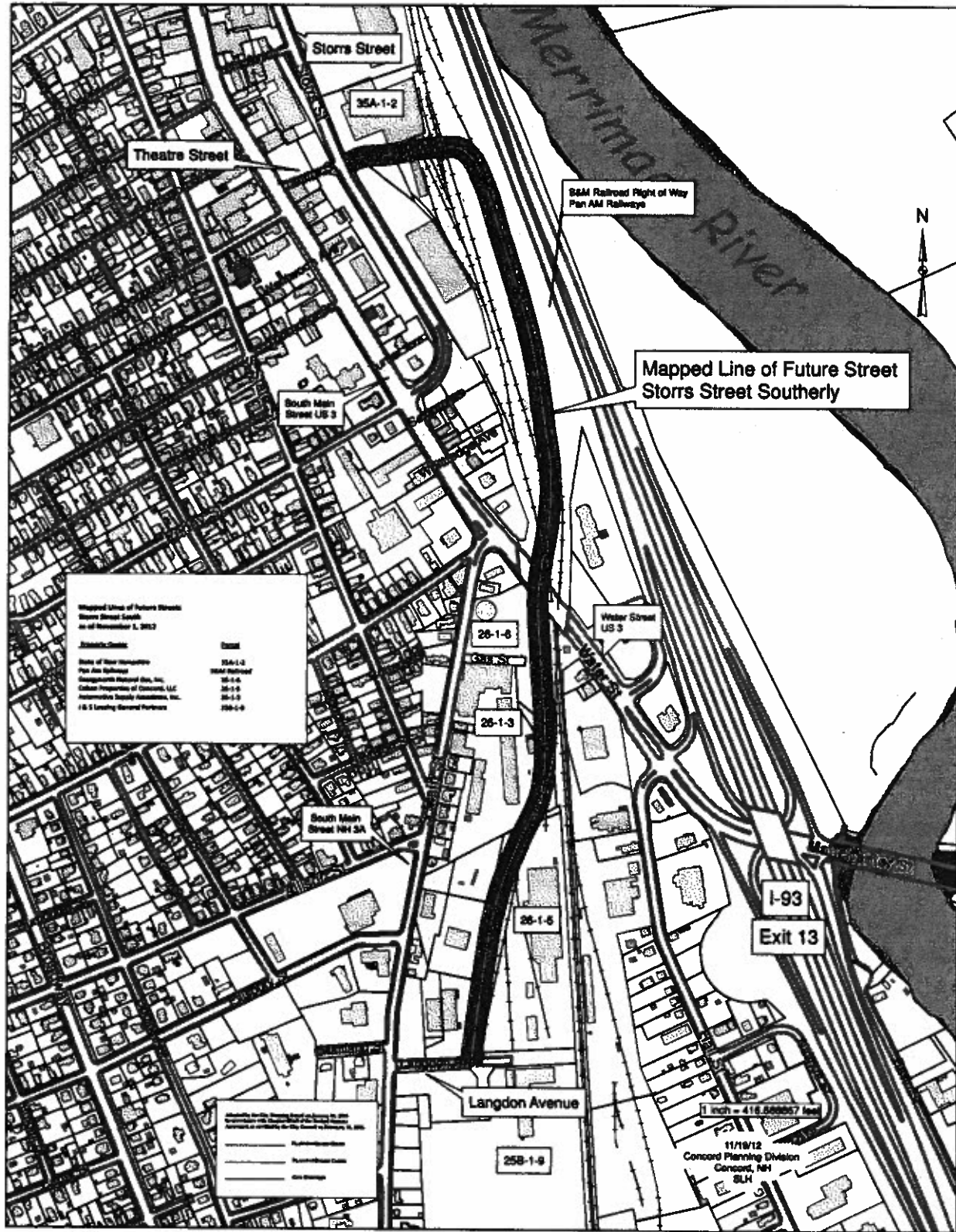
<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
State of New Hampshire	35A-1-2	50 Storrs Street
Pan Am Railroad	B & M Railroad	Storrs Street
Energynorth North Natural Gas, Inc.	26-1-6	Gas Street
Cohen Properties of Concord, LLC	26-1-5	Gas Street
Automotive Supply Associates, Inc.	26-1-3	219-231- S. Main St
J & S Leasing General Partners	25B-1-19	287 South Main St.

There are no environmentally sensitive areas along the corridor.

For the extension of Storrs Street to be completed south of Gas Street a complete take would be required for parcel 26-1-5 owned by Cohen Properties of Concord, LLC. This 0.65 acre parcel has a total assessed value of \$87,600. No other building or structure is impacted.

The corridor is located in a Brownfield area; however recent development in this area has proceeded without major expenditures for the cleanup of either soil or ground water contamination. The Energynorth parcel (26-1-6) at Gas Street was the site of a coal-gasification plant and the source of coal tar contamination in the area. Liberty Gas, the successor to Energynorth, would be responsible for any Brownfield remediation associated with this contamination which may be required due to construction of the new street.

# Storrs Street Southern Extension Mapped Line of Future Street



12-34  
1-48  
11-41 8-14  
12-38 9-26(c)  
1-43 9-29  
2-57 10-36  
3-46  
4-49 5-46  
6-43  
9-43 7-39  
10-42 8-27  
11-42

## CITY OF CONCORD

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*In the year of our Lord two thousand and thirteen*

**AN ORDINANCE** amending the CODE OF ORDINANCES, Title III, Building and Housing Codes; Chapter 27, Housing Maintenance and Occupancy Code; Article 27-1, Housing Maintenance and Occupancy Code, Section 27-1-5, Amendments to the International Property Maintenance Code/2009.

### The City of Concord ordains as follows:

**SECTION I:** Amend the CODE OF ORDINANCES, Title III, Building and Housing Codes; Chapter 27, Housing Maintenance and Occupancy Code; Article 27-1, Housing Maintenance and Occupancy Code, by amending Section 27-1-5, Amendments to the International Property Maintenance Code/2009, as follows:

#### Section 101 – General

*Add new section 101.3.1 Licensed Trades as follows:*

101.3.1 Licensed Trades: To further ensure the public health, safety and welfare, any new installations or major repairs in residential rental property to plumbing, mechanical or electrical work must be performed by State of NH licensed tradesperson who shall obtain the necessary permits for such work. The Code Official may require licensed tradesperson to correct non-compliances to plumbing, mechanical or electrical work performed by the property owner or his or her agent.

#### Section 102- Applicability

*102.3 Application of other codes:* Delete this section in its entirety and replace with the following:

102.3 Application of other codes. Repairs, additions or alterations to a structure, or changes of occupancy, shall be done in accordance with the procedures and provisions of the most recently adopted versions of the following codes: International Building Code, International Fuel Gas Code, International Mechanical Code, International Plumbing Code, NFPA 70, International Existing Building Code, NFPA 101 Life Safety Code, International Building Code, International Fuel Gas Code, International Mechanical and NFPA 70.

Nothing in this code shall be construed to cancel, modify or set aside any provision of the Municipal Code of Ordinances, Chapter 28.

## **Section 104- Duties and Powers of the Code Official**

*Add new section "104.3.1 Access by owner/operator/agent" as follows:*

104.3.1 Access by owner/operator/agent: Every occupant of a structure or premises shall give the owner or operator thereof, or agent or employee, access to any part of such structure or its premises at reasonable times for the purpose of making such inspection, maintenance, repairs or alterations as are necessary to comply with the provisions of this code.

## **Section 202 – General Definitions**

*Under Section 202, General Definitions, add the following definitions:*

Cooking Appliance: A stove containing an oven and cooking surface, or a stove top cooking surface and wall oven.

Weed(s): All grasses, annual plants and vegetation other than trees or shrubs or cultivated flowers and gardens.

*Under Section 202, General Definitions, amend paragraph 7 of the definition of "Public Nuisance" as follows:*

7. Any premises that is unsanitary, or that is littered with rubbish or garbage ~~or that has an uncontrolled growth of weeds;~~ or

*Under Section 202, General Definitions, amend the definition of "Rooming House" as follows:*

Rooming House: A detached dwelling unit containing sleeping accommodations for ~~individuals other than~~ **more than three (3) unrelated individuals** ~~other than members of the resident family and~~ having common kitchen and dining facilities.

## **Section 302 – Exterior Property Areas**

*302.4 Weeds: Delete this section in its entirety and replace with the following:*

302.4 Weeds. Weeds on all exterior premises shall be maintained at a height that does not obstruct sight distance when entering or exiting a roadway or has the potential to create a fire hazard or public nuisance.

## Section 307 – Handrails and Guardrails

*307.1 General:* Delete this section in its entirety and replace with the following:

307.1 General. Every exterior and interior flight of stairs having more than four risers shall have a handrail on one side of the stair and every open portion of a stair, landing, balcony, porch, deck, ramp, or other walking surface which is more than 30 inches above the floor or grade below shall have guards. Handrails shall not be less than 30 inches high or more than 42 inches high measured vertically above the nosing of the tread or above the finished floor of the landing or walking surfaces. Guards shall not be less than 30 inches high above the floor of the landing, balcony, porch, deck of ramp or other walking surface.

*Exception:* Guards shall not be required where exempted by the more recently adopted building code.

## Section 405 – Dwelling Units

*405.1 Dwelling Unit:* Amend paragraph 1 as follows:

1. The unit shall be provided with a kitchen sink, cooking appliance (a microwave is not considered a cooking appliance per section 403.3) ***with all components in safe, clean working condition***, and a clear working space of not less than 30 inches. Light and ventilation conforming to this code shall be provided.

*Add the following as a new section:*

## Section 406 – Rooming Houses

406.1 A person shall not operate a rooming house, hotel or motel unless that person holds a valid rooming house permit per Article 27-1-3 of the City of Concord Code of Ordinances.

406.2 A detached dwelling housing three (3) or more unrelated individuals other than members of the resident family is classified as a rooming house and is subject to an annual inspection.

## Section 503 – Toilet Rooms

*503.3 Floor surface:* Amend this section as follows:

503.3 Floor surface. In ~~other than~~ dwelling units, every toilet room floor shall be maintained to be a smooth, hard, non-absorbent surface to permit such flooring to be easily kept in a clean and sanitary condition.

## Section 605 – Electrical Equipment

*Add new sections "605.4, 605.5, 605.6, 605.7 and 605.8" as follows:*

605.4 Branch circuits in buildings with more than one occupancy. Branch circuits in each dwelling unit shall supply only loads within that dwelling.

605.5 Common area branch circuits with more than one occupancy. Branch circuits installed for the purpose of lighting, central alarm, signal, communications, or other purposes for public or common areas of a two-family dwelling, a multi-family dwelling, or a multi-occupancy building shall not be supplied from equipment that supplies an individual dwelling unit or tenant space.

605.6 Identification. Each circuit in an electrical panel is required to be identified as to what area of the building that circuit supplies power.

605.7 Occupancy. Each occupant shall have ready access to all overcurrent devices protecting the conductors supplying that occupancy.

Exception: Where electrical service and electrical maintenance are provided by the building management and where these are under continuous building management supervision, the service overcurrent devices and feeder overcurrent devices supplying more than one occupancy shall be permitted to be accessible only to authorized management personnel in multiple-occupancy building and guest rooms/guest suites.

605.8 Unused openings. Unused openings for circuit breakers and switches shall be closed using identified closures or other approved means that provide protection substantially equivalent to the wall of the enclosure.

## Section 702 – Fire Protection Systems

*704.2 Smoke alarms: Amend this section as follows:*

704.2 Smoke alarms. ~~The minimum standard pursuant to the City Housing Code, Article 27 of the Municipal code of Ordinances and a July 1, 1999 amendment to the State of NH Smoke Detector Law Rules (RSA 153:10-a) requires that~~ Existing battery powered smoke detectors located within single family rental housing and multi-family (two or more dwelling units) housing, must be replaced with a hard wired\*, electrically powered battery back-up smoke detectors, which incorporate a "false alarm silencing" feature. The electrically powered smoke detector(s) must be installed by a New Hampshire licensed master electrician. An electrical permit must be obtained prior to installation. This code standard applied to the installation of smoke detection where none were previously provided ~~but~~ *or additional units* are required.

***\*Remote Smoke Detectors. In existing buildings, wireless remote, battery-back up smoke detectors may be installed. Installation must be performed by a State of NH licensed electrician.***

**SECTION II:** This ordinance shall take effect upon its passage.







# CITY OF CONCORD

## REPORT TO THE MAYOR AND CITY COUNCIL

**FROM:** Michael Santa, CBO, Code Administrator

**DATE:** July 16, 2013

**SUBJECT:** Updating of the City's Housing Code

### Recommendation

Accept this report recommending that the City Council amend the Code of Ordinances, Chapter 27, Housing Maintenance and Occupancy Code.

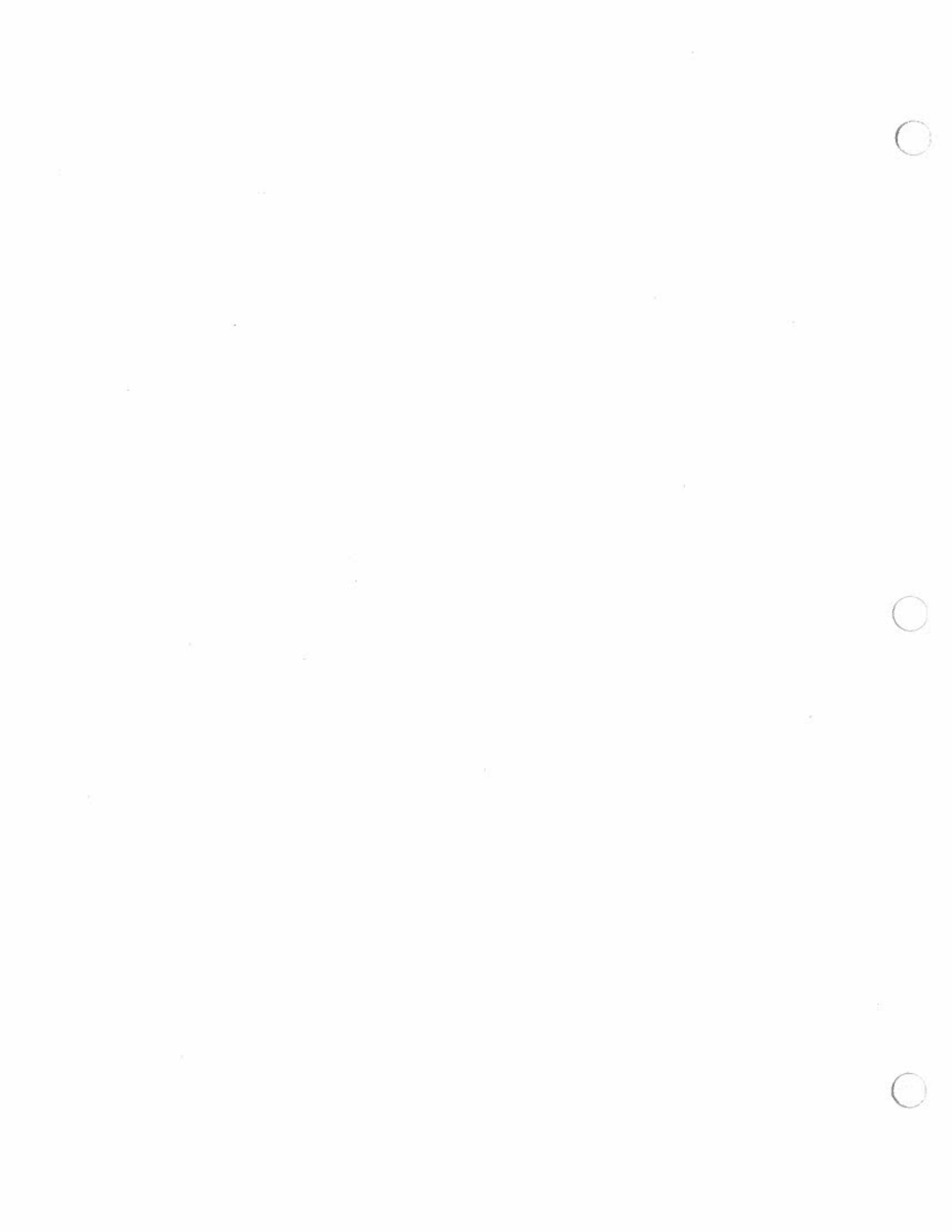
### Background

The current Code of Ordinances, Chapter 27, Housing Maintenance and Occupancy Code was last updated in March of 2011. The Housing Maintenance and Occupancy Code is based on the 2009 International Property Maintenance Code. Staff is proposing amendments to the Housing and Maintenance Occupancy Code because recent State of New Hampshire changes to the smoke detector and carbon monoxide requirements in residential structures has created a conflict between standards. Staff is also proposing other amendments to the Housing and Maintenance Occupancy Code to provide clarification regarding the requirements of certain sections.

### Discussion

The City's Housing Maintenance and Occupancy Code was last updated in 2011. Since the Housing Maintenance and Occupancy Code is specifically tailored to the City of Concord, situations are encountered that occasionally require the amending of the code. The proposed amendments have been written to provide consensus between State and local law, as well as to provide clarification in sections of the code to prevent any ambiguities about the requirements.

cc: Thomas J. Aspell, City Manager  
Carlos Baia, Deputy City Manager, Development  
Gloria McPherson, City Planner  
Craig Walker, Zoning Administrator  
Sean Toomey, Deputy Fire Chief



## **Proposed changes to Housing Maintenance and Occupancy Code 2012**

(Red font = additions to code)  
(Deletions)

**101.3.1 Licensed Trades:** To further ensure the public health, safety and welfare, any new installations or major repairs in residential rental property to plumbing, mechanical or electrical, work must be performed by State of NH licensed tradesmen who shall obtain the necessary permits for such work. The Code Official may require a licensed tradesman to correct non-compliances to plumbing, mechanical or electrical work performed by the property owner or his agent.

**104.3.1 Access by owner/operator/agent:** Every occupant of a structure or premises shall give the owner or operator thereof, or agent or employee, access to any part of such structure or its premises at reasonable times for the purpose of making such inspection, maintenance, repairs or alterations as are necessary to comply with the provisions of this code.

**704.2 Smoke alarms.** ~~The minimum standard pursuant to the City Housing Code, Article 27 of the Municipal Code of Ordinances and a July 1, 1999 amendment to the State of NH Smoke Detector Law Rules (RSA 153:10-a) requires that~~ Existing battery powered smoke detectors located within single family rental housing and multi-family (two or more dwelling units) housing, must be replaced with hard wired\*, electrically powered battery back-up smoke detectors, which incorporate a "false alarm silencing" feature. The electrically powered smoke detector(s) must be installed by a New Hampshire licensed master electrician. An electrical permit must be obtained prior to installation. This code standard applies to the installation of smoke detection where none were previously provided ~~but~~ or additional units are required.

**\*Remote Smoke Detectors.** In existing buildings, wireless remote, battery-back up smoke detectors may be installed. Installation must be performed by a State of NH licensed electrician.

**102.3 Application of other codes.** Repairs, additions or alterations to a structure, or changes of occupancy, shall be done in accordance with the procedures and provisions of the most recently adopted versions of the following codes: International Building Code, International Fuel Gas Code, International Mechanical Code, International Plumbing Code, NFPA 70, International Existing Building Code, NFPA 101 Life Safety Code, International Building Code, International Fuel Gas Code, International Mechanical and NFPA 70. Nothing in this code shall be construed to cancel, modify or set aside any provision of the Municipal Code of Ordinances, Chapter 28.

**302.4 Weeds.** ~~All premises and exterior property shall be maintained free from weeds or plant growth in excess of ten (10) inches in height. All noxious weeds shall be prohibited. Weeds shall be defined as all grasses, annual plants and vegetation, other than trees or shrubs provided; however, this code term shall not include cultivated flowers and gardens.~~

~~Upon failure of the owner or agent having charge of a property to cut and destroy weeds after service of a notice of violation, they shall be subject to prosecution in accordance with Section 106.3 and as prescribed by the authority having jurisdiction. Upon failure to comply with the notice of violation, any duly authorized employee of the jurisdiction or contractor hired by the jurisdiction shall be authorized to enter upon the property in violation and cut and destroy the weeds growing thereon, and the costs of such removal shall be paid by the owner or agent responsible for the property.~~

Weeds on all exterior premises shall be maintained at a height that does not obstruct sight distance when entering or exiting a roadway or has the potential to create a fire hazard.

## **SECTION 202 - GENERAL DEFINITIONS**

**Public Nuisance:** Includes, but is not limited to, the following:

7. Any premises that is unsanitary, or that is littered with rubbish or garbage ~~or that has an uncontrolled growth of weeds;~~ or

**Rooming House:** A detached dwelling unit containing sleeping accommodations for ~~individuals other than~~ more than three (3) unrelated

individuals ~~other than members of the resident family~~ and having common kitchen and dining facilities.

**Weeds:** All grasses, annual plants and vegetation, other than trees or shrubs or cultivated flowers and gardens.

## **SECTION 406 - ROOMING HOUSES**

**406.1** A person shall not operate a rooming house, hotel or motel unless that person holds a valid rooming house permit per Article 27-1-3 of the City of Concord Code of Ordinances.

**406.2** A detached dwelling housing three (3) or more unrelated individuals other than members of the resident family is classified as a rooming house and is subject to an annual inspection.

## **Section 307 - Handrails and Guardrails**

**307.1 General.** ~~Handrails and guardrails in residential occupancies shall comply with the minimum standards established by the appropriate of the most recently adopted version of NFPA 101 Life Safety Code.~~ Every exterior and interior flight of stairs having more than four risers shall have a handrail on one side of the stair and every open portion of a stair, landing, balcony, porch, deck, ramp or other walking surface which is more than 30 inches above the floor or grade below shall have guards. Handrails shall not be less than 30 inches high or more than 42 inches high measured vertically above the nosing of the tread or above the finished floor of the landing or walking surfaces. Guards not less than 30 inches high above the floor of the landing, balcony, porch, deck or ramp or other walking surface.

Exception: Guards shall not be required where exempted by the most recently adopted building code.

## **Under Chapter 6 Mechanical & Electrical Requirements:**

**605.4 Branch circuits in buildings with more than one occupancy.** Branch circuits in each dwelling unit shall supply only loads within that dwelling unit.





## **Public Safety Board**

**September 8, 2014**

**3:00 p.m.**

### **City Council Chambers**

Members present: Councilor Amanda Grady Sexton (Chair), Mr. Jim O'Neill, Mr. Michael Russell, Councilor Fred Keach, Councilor Brent Todd, Councilor Stephen Shurtleff, Ms. Lisa Brown, Mr. Anthony Bourque, Mr. Don Carter, Ms. Carol Hargrove

City Staff Present: Deputy City Manager Carlos Baia, City Solicitor James Kennedy, Acting Police Chief Brad Osgood, Fire Chief Dan Andrus (Staff Liaison)

Not Present: Councilor J. Allen Bennett, Councilor Rob Werner, Mr. Steve Edwards, Mr. Jim Cotsana

### **Call to Order**

Councilor Grady Sexton called the meeting to order at 3:09 p.m. Board members and City staff introduced themselves.

### **Approval of Meeting Minutes**

The board reviewed the minutes of April 7, 2014. Mr. Carter moved to approve the minutes of April 7, 2014 as written. Mr. Russell seconded the motion. The motion passed unanimously.

### **Disruptive Properties**

City Solicitor James Kennedy reported on a property at 74 Rumford Street and said that a citizen had suggested an ordinance. Concord has a general nuisance ordinance (City Code 13-1-3) which includes trash and refuse. There is some concern about adopting some of the suggested ordinances as written.

Mr. O'Neill asked if it was a misnomer to refer to "disruptive property" and not the tenants causing the disruption. Mr. Kennedy said that was correct, the focus is on individuals. Mr. O'Neill asked about the origins of the ordinances in Bangor and Orono. Mr. Kennedy said that he had not yet had the opportunity to speak to Bangor officials.

Mr. Carter said that he had contacted the Bangor Police Department and that they said that they have seen a decrease in activity. Mr. Carter said that he has issues with different sections of the ordinance. Councilor Todd asked about concerns in adopting the ordinance. Mr. Kennedy replied that there were sections that were ambiguous and confusing.

Ms. Kathy Conners testified that she had lived on Cambridge Street since 1987. There have been many problems, including illegally parked cars. Two drug dealers were arrested in 2010. She said that her main concern is safety. She has been unable to use her backyard for several years. She reported being threatened. She said that she wants to live there and feels like she can not. She said that other neighbors are seeking to move. She does not know what to do. The Police Department and Code Administration can only do so much. She said that she is very pleased with the Police response. She said that she did not look at Orono's ordinance for a possible template.

Councilor Grady Sexton thanked Ms. Conners for her very reasonable approach. Ms. Brown asked if the landlord has other properties. Ms. Conners replied no, that he lives in Pembroke. This property has been getting worse. Councilor Shurtleff asked about communications over concerns with mental health issues and if this is the target. Ms. Conners said that it is not. Councilor Todd thanked Ms. Conners for her patience and asked her to give examples of why her yard could not be used. Ms. Conners said there is a stench of old beer, that a bucket of vomit was thrown from a porch, that public urination has been witnessed, that two apartments have been vacated in the last two weeks, and that drug dealing is the most upsetting problem. Ms. Brown asked if there was any response from the landlord. Ms. Conners said yes, every once in a while, that he has done some things.

Acting Police Chief Brad Osgood reviewed the report and the five year history of calls for service. That included 120 calls, 28 arrests, and 140 hours of personnel time. Calls included drug activity and fights in progress. One tenant has been arrested twice since July 1<sup>st</sup>. Another tenant has been arrested 35 times in 15 years. The Code Administration Division has identified nine violations within the structure. The landlord has been cooperative.

Ms. Hargrove asked if there have been any issues with animals. Chief Osgood replied yes, with vicious dogs. Chief Osgood said that the Police Department has been very good about working with Code on training. Councilor Grady Sexton asked if the Police Department can bring charges against the landlord. Chief Osgood said that there is no mechanism to hold the landlord accountable. Mr. O'Neill asked if the City can enforce on code violations. Mr. Kennedy said they can and do. Chief Osgood reported on a document citing nine code violations. Mr. Carter asked if there are situations where landlords are required to have a certificate of occupancy. Mr. Kennedy said yes. Mr. Carter asked how many other properties in the City have similar issues. Mr. Osgood said that tenants are the issue, and that they often move from one property to another. Mr.



Shurtleff said that Ms. Conners got a less than satisfactory response from Code Administration and that it would be helpful to have someone from that division here. Councilor Keach said that the Police and Fire Departments respond to 65 South State Street two to three times a week. He is very sympathetic to Ms. Conners. He said that as a Portland police officer, bars in that city were penalized for excessive calls-so they stopped calling. He cautioned about creating disincentives.

Councilor Todd said that he wished to reiterate that landlords may not know of problems. He advised caution about where we go with this ordinance. Chief Osgood said that his department enforces both City ordinances and State law. He said the existing framework is pretty good. Councilor Todd asked if he would recommend revisions. Chief Osgood said that he had met with Mr. Kennedy to review language and that there are opportunities to firm up the language.

Councilor Grady Sexton said that changes in the law should be a last case scenario. She asked if there were any other opportunities to work with other agencies. Chief Osgood said that they are doing the best they can to work with other City departments. Mr. Russell asked when they started working with Code Administration. Chief Osgood said the date was August 12<sup>th</sup>. Mr. Russell asked if there had been positive results.

Resident Jon Kelly testified. Mr. Kelly is a former resident of the Rumford St. neighborhood and currently a landlord in the City. Mr. Kelly indicated that landlords do not have the ability to evict people...only the Court has that ability. Mr. Kelly advised that he would like to see the Committee do something to address the issue but wants to ensure landlords are involved in the process as well. Mr. Kelly reported that he read the Maine ordinances but did not like them. He said they appear to hold the landlord responsible for tenant behavior. Mr. Kelly said that he has leases with tenants that spell out that they cannot engage in criminal behavior but that he currently does not include language on "disruptive behavior."

Chris Wellington from NH Legal Assistance testified. She also advised that she was a landlord or small property owner. She advised that she thinks the current City ordinances and State laws are acceptable for the City of Concord. Ms. Wellington said that there are currently avenues to address this issue without the need for a new ordinance. She too has reviewed the Maine ordinances and believes that they are vulnerable to a challenge. Her view is that the ordinance moves the Police more towards civil enforcement and more away from criminal enforcement. Ms. Wellington raised the issue of whether this would complicate State and Federal Fair Housing laws. She expressed a concern regarding discrimination with respect to a new ordinance.

Gilles Bissonnette, Staff Attorney from the NH ACLU testified. Mr. Bissonnette submitted a six page written testimony for the Committee to consider. He remarked that there was some concern regarding procedural due process with the Maine ordinances as

well as some concern with the 1<sup>st</sup> amendment. He advised that his concerns were spelled out in his written testimony.

City Councilor Byron Champlin spoke to the Board. Councilor Champlin advised that he was the Councilor on record that referred this matter to the Board. He expressed concern about the number of personnel hours invested in this one property. He indicated that the number of arrests does not seem to solve the problem. He expressed concern regarding the depreciation of property in the neighborhoods with properties such as this one. He posed the question...if we have the tools in our tool kit already then why have we let a property go this far. He said that we need to find a way to address these issues so that neighbors don't go years without a solution. Mr. Champlin said that the issue is complex.

Ellen Groh for the Coalition to End Homelessness testified. Ms. Groh indicated that she had concerns that an ordinance might penalize people and possibly deter people from calling the police.

Resident John Cook from Union Street testified. Mr. Cook advised that he lived in a similar situation many years ago. He said that he eventually bought properties adjacent to his home so that he could live peacefully. He said that you could get PTSD living in situations such as the one described by Ms. Conners.

Resident Kim Wheeler testified. Ms. Wheeler is a property owner on Rumford St. She remarked that all of the properties surrounding this one residence are nice. She said that what goes on at 74 Rumford Street is a circus.

The Board concluded its public testimony.

Councilor Todd indicated that the city should look at its existing ordinances and find out why they may not be working as they should. Councilor Keach indicated that there needs to be a focus on the individual behaviors. Mr. O'Neill discussed a motion to bring this back to the City Administration. He spoke about enforcement and whether or not we need to adjust our ordinances. He thought that this was best looked at by Legal, Code and Police. Councilor Shurtleff asked whether a sub-committee was necessary for this referral.

A motion was made by Mr. O'Neill and seconded by Councilor Todd: To refer the matter back to the City Manager to identify existing ordinances and statutes that we have in place and to identify any areas that may be lacking with ordinances and statutes and enforcement capabilities. The motion passed unanimously.

There was consensus within the Board that this should be done quickly.

City Solicitor Kennedy said that his office would reach out to other stakeholders as part of the review and thought that he could have a report back to the Board by November 2014

Councilor Grady Sexton remarked that there is overall consensus that this issue is not acceptable and the Board would like to move quickly to see what can be done to address this issue.

**Next Meeting**

The next meeting to review this matter will be scheduled at the call of the Chair.

**Adjournment**

Councilor Todd moved to adjourn the meeting. The motion was seconded by Councilor Shurtleff. The meeting adjourned at 5:07 PM





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## **Public Safety Board**

**December 15, 2014**

**3:00 p.m.**

### **Second Floor Conference Room, City Hall**

Members present: Councilor Amanda Grady Sexton (Chair), Mr. Jim O'Neill, Mr. Michael Russell, Councilor Fred Keach, Councilor Stephen Shurtleff, Mr. Anthony Bourque, Mr. Steve Edwards, Mr. Jim Cotsana

City Staff Present: City Solicitor James Kennedy, Police Chief Brad Osgood, Code Administrator Michael Santa, City Prosecutor Tracy Connolly, Fire Chief Dan Andrus (Staff Liaison)

Not Present: Councilor J. Allen Bennett, Councilor Rob Werner, Councilor Brent Todd, Ms. Lisa Brown, Ms. Carol Hargrove, Mr. Don Carter

Guests: Ms. Kathy Conners, Wheeler

### **Call to Order**

Councilor Grady Sexton called the meeting to order at 3:08 p.m. Board members and City staff introduced themselves.

### **Approval of Meeting Minutes**

The board reviewed the minutes of September 8, 2014. Mr. O'Neill moved to approve the minutes as written. Mr. Cotsana seconded the motion. The motion passed unanimously.

### **Disruptive Properties**

Councilor Grady Sexton invited Mr. Kennedy to address the board. Mr. Kennedy gave a history of the matter involving 74 Rumford Street, including communications between neighbors and the City, the approximately 140 calls for service for the Police Department over the last several years, the council referral on the matter, the Public Safety Board meeting on September 8<sup>th</sup>, and a follow up meeting with key stakeholders that was held on November 25<sup>th</sup>. Mr. Kennedy cited several state statutes addressing domestic

violence, alcohol use, and illegal drugs. Mr. Kennedy stated that there is a "significant realm of criminal law statutes" available to address the situations that occur in the City. The City Code also has a nuisance abatement ordinance and property owners also have recourse to private nuisance in common law.

Mr. Kennedy said that he has reviewed the ordinances in Orono and Bangor, Maine, and spoken with some local officials. He stated that there are some unintended consequences arising from these ordinances when a tenant does not call for help when police assistance is needed. In Norristown, Pennsylvania, there was a case of a woman in a situation involving domestic violence. That municipality paid half a million dollars to settle the claim. The US Department of Housing and Urban Development (HUD) has also taken notice of these ordinances. Norristown has repealed its ordinance and Berlin, New Hampshire has just reached a conciliation agreement with HUD. The concern is that any person in need of assistance should not be deterred from calling the police department. Franklin, New Hampshire also has an ordinance. Another problem occurs when the landlord is involved in a criminal investigation. An ordinance could prove disruptive to the progress of such an investigation.

Mr. Kennedy said that the City of Concord receives from \$300-500 thousand each year in federal funds for City projects. A certificate that the City will not practice discrimination is required. The law could be construed as housing discrimination. The City may wish to look at this again in the future. This is a particularly volatile time for these types of ordinances. The Police Department has targeted disruptive properties and is working with Code, the Prosecutors Office, and the Fire Department for resolution.

Councilor Grady Sexton invited Chief Osgood to address the board.

Chief Osgood said that the late spring and early summer saw a surge in calls of this type. He has taken two officers from Patrol and placed them on special assignment for problems of this type. Other departments are involved. There have been no calls to the subject property since early September. The Police Department is in multi family dwellings constantly and Code Administration has been working with the Police to recognize violations.

Mr. O'Neill asked about how access is gained to these properties. The police get access on calls, but how do other departments get access. Mr. Santa said that they are often invited by the tenant. Ms. Connolly said that an administrative search warrant is also an option. Mr. Bourque asked about the situation where there are no code violations, but there is something like a loud music complaint. Chief Osgood said that those are handled on a case by case basis. Mr. O'Neill asked Chief Osgood if he has the tools in the bag to do the job. Chief Osgood replied "Yes." Councilor Shurtleff asked if most calls come from tenants or neighbors. Chief Osgood said that most calls come from neighbors and from anonymous sources, many of whom are neighbors. The old model was to assign these to an officer patrolling a sector. Problems are now assigned to a team. Councilor

Grady Sexton asked about continuing that program. Chief Osgood said that he will be talking to the City Manager in the next budget season. Mr. Edwards asked how many properties have more than five calls. Chief Osgood said that there are many such properties. It is difficult to do searches to determine exactly how many. Mr. O'Neill commented that the Police Department is taking a more proactive stance. Mr. Cotsana asked if any people feel threatened in these cases. Chief Osgood said yes, there have been words exchanged.

Councilor Grady Sexton invited Ms. Kathy Conners to address the board.

Ms. Conners said that problems at 74 Rumford are ongoing. She appreciates all of the people on the board and especially the Police Department for all that they have done. Concord is not the Concord that she knew in 1980. There are now drugs and other problems. She called a Bangor city councilor and researched that ordinance and forwarded that information to Mr. Kennedy. There are hundreds of ordinances and many of them deal with domestic violence. Stevens Point, Wisconsin also passed an ordinance, after three tries, and victims of domestic violence are protected. She read from an article on Stevens Point. She described some of the threatening behavior that she has experienced. Matt Walsh sent her information on Norristown and Berlin. The city manager of Berlin called her to say that it had been very effective. She talked to the police chief in Franklin. That ordinance has been modified twice. Chief Goldstein described it as very tight and very effective.

She said that the situation in her neighborhood is better, but the problem has not stopped. She asked about how cases like 74 Rumford and the Vegas Block happen in our city.

Councilor Grady Sexton said that she appreciated her bringing this to our attention. Mr. O'Neill asked about Section 8 tenants. Mr. Santa said that the Concord Housing Authority places Section 8 tenants. The New Hampshire Housing Authority also places Section 8 tenants. Ms. Wheeler said that HUD contracts with the local housing authority for inspections.

Councilor Grady Sexton invited board members to move forward with the matter. Mr. O'Neill said that the whole problem has not been solved and that the whole thing is related to narcotics. The Police Department is doing a good job. Departments are working together. He believes that passing an ordinance will not solve the problem.

Councilor Keach moved to take six months to see if the coordinated effort continues to work. Mr. O'Neill seconded the motion and asked to add a sentence ask the City Council to request that the City Manager look at police resources in next fiscal year's budget to address the problem. Councilor Keach accepted this amendment to his motion.

Councilor Shurtleff said that he would like to talk to Chief Goldstein to see how the ordinance is working in Franklin. Councilor Keach said that it is a quality of life issue.

People flee neighborhoods and blight sets in. Mr. Kennedy commented that the motion is very much in line with his recommendation. Mr. Edwards asked if this should be two motions. Chief Andrus read the motion and it was agreed that a single motion would be appropriate.

**Motion: The Public Safety Board recommends taking six months to see if the coordinated effort continues to work. The Board further recommends that the City Council request the City Manager to look at Police resources in next fiscal year's budget to address this problem.**

**Next Meeting**

The next meeting to review this matter will be scheduled at the call of the Chair.

**Adjournment**



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**City of Concord  
Transportation Policy Advisory Committee**

**Meeting Minutes**

Thursday, November 20, 2014 - 6:00pm to 8:00pm  
City Hall, 2<sup>nd</sup> Floor Conference Room

**1. Call to Order/Introductions**

Dick Lemieux, Chair, called the meeting to order. Those in attendance included:

**Committee Members Present:**

Dick Lemieux (At-Large - Chair)  
Byron Champlin (Council Representative)  
Brent Todd (Council Representative)  
Craig Tufts, (Bicycling Community)  
Ursula Maldonado (At-Large)  
Tom Irwin (At-Large)  
Jim Sudak (Public Transportation Representative)  
Rob Mack, Traffic Engineer (City Manager's Designee)

**Committee Members Not Present:**

Rob Werner (Council Representative)  
Sheila Zakre (At-Large)

**Staff, Visitors and Guests Present:**

None

**2. Approval of October 23, 2014 meeting minutes**

The October 23, 2014 minutes were approved as submitted (Motion-Champlin; Second-Sudak; Unanimous).

**3. Presentations**

There were no presentations.

**4. Public Comment**

There was no public comment.

**5. New Business**

There was no new business.

**6. Old Business**

**a. Review/Update Comprehensive Transportation Policy.**

Following up on TPAC's discussion last month, staff distributed an updated draft version of the Comprehensive Transportation Policy. Most of the items in the draft reflected wording that attendees at the October 23, 2014 meeting concurred with. Concurrence on wording for the 'Preamble' was not yet met and three options were presented in the agenda package for further consideration. After considerable discussion, attendees concurred that the word

'Preamble' was not necessary, and that the statement should read: *The goal of the City of Concord is to have a complete multi-modal transportation system that serves residents, employees, visitors and businesses, and achieves the overarching goals of safety, economic vitality, enhanced quality of life, community health and environmental and fiscal sustainability.*

Wording for policy item #2 was also discussed regarding maintaining measures that balance the need to attract through traffic to the collector/arterial street network with the need to minimize the adverse effects of that same traffic passing through residential areas. Three alternative wordings evolved from TPAC's October discussion and were presented on the current draft. After considerable discussion, attendees concurred on the following wording: *Maintain a traffic management program that attracts motor vehicle through travel along collector and arterial streets rather than residential streets to enhance neighborhood livability.*

After overviewing the entire policy draft and concurring with a few additional minor edits, members voted to approve the draft policy as amended (Motion-Maldonado; Second-Champlin; Unanimous). Rob Mack noted that staff would prepare the formal resolution and accompanying report for Council consideration in January and public hearing in February.

- b. Report from the Public Transit Subcommittee outlining TPAC's recommendation to develop and implement a multi-year capital replacement program for CAT fixed-route buses.**

Pursuant to the Public Transit Subcommittee's meeting on November 18, 2014, Ed Roberge prepared an outline of a decision matrix that could be used to compare the features and costs of each of several bus-types that CAT will consider. The matrix lists CAT's current 35 ft, 30-passenger Orion buses, as well as the following potential replacements: heavy-duty, 35 ft, 30+ passenger bus; medium duty, 30-34 ft, 27-30 passenger bus; and a medium duty, under-30 ft, 24-27 passenger bus. TPAC members concurred that this matrix would be an aid in the presentation to Council and would lend support to the decision-making process. A few suggestions were made such as better defining 'risk' factors and adding a list of patron amenities such as 'level floors' versus using lifts.

Jim Sudak will populate the matrix with factors such as bus cost, fuel-type and mileage, operational and maintenance cost, and other items for further discussion at next month's TPAC-PT meeting. A more-complete matrix and recommendation should be available for discussion at next month's TPAC meeting. The Chair noted that the goal is to bring CAT's recommendation to Council early next year so that it can be fully considered in the development of the FY2016 budget.

- c. Report from the Bicycle and Pedestrian Subcommittees with recommendations for improved non-motorized access between downtown and the Horseshoe Pond area.**

The Bicycle and Pedestrian Subcommittees drafted a brief statement for TPAC review regarding a TPAC recommendation to City Council to consider improved non-motorized access between downtown and the Horseshoe Pond area. Over the past year, the TPAC Bicycle and Pedestrian Subcommittees have expressed concern about the lack of a reasonably-direct and safe all-season travel route for walkers and bicyclists traveling between the downtown area and the Commercial Street/Horseshoe Pond area. The recent acquisition of the former Tunis property at the northern end of Storrs Street presents an opportunity to consider such a connection for non-motorized travel.

With a few minor editorial suggestions, TPAC approved the draft statement with recommendation to Council that a non-motorized connection be made from the north end of Storrs Street to Constitution Avenue and the bus station, and that it be maintained for winter travel (Motion-Tufts; Second-Maldonado; Unanimous). The Chair requested that staff finalize the statement in the form of a formal consent report for submission to Council, and that a draft of the final report be provided to Craig Tufts and Ursula Maldonado for final review.

**7. Consent Reports**

**a. Approval of Subcommittee Minutes (Pedestrian, Bicycle, Public Transit, and Traffic Operations).**

The following subcommittee minutes were accepted by unanimous consent: Bicycling and Pedestrian -September 15, 2014 and October 6, 2014; and Traffic Operations - October 21, 2014.

Also accepted by unanimous consent was a November 4, 2014 request by David Sky to become a member of the Bicycle Subcommittee.

**8. City Council meeting update**

There were no TPAC-related items considered at City Council's November 10, 2014 meeting.

**9. TPAC Referrals from City Council, Staff and Chair**

**a. Referral from Councilor Herschlag regarding excessive traffic speeds in the West Village neighborhood in Penacook. (Council: 4/14/2014).**

Rob Mack reported that Councilor Herschlag, having reviewed staff's study of the issue as well as prior TOC and TPAC discussions of same, and also considering the requirements for establishing additional traffic control measures as outlined in the city's Traffic Management Policy, felt it would be unproductive to investigate further measures at this time. TPAC members recommended that staff prepare a follow-up report to Council to complete the response to this referral.

**10. Status Report on Subcommittees**

**a. Pedestrian Committee, Ursula Maldonado**

Ursula Maldonado reported that the subcommittee plans to meet with the City Planner to discuss development of a Pedestrian Master Plan. Included will be consideration of winter sidewalk maintenance. Craig Tufts added that CNHRPC is looking for a potential grant that could be used to help fund development of this plan.

**b. Bike Committee, Craig Tufts**

Craig Tufts reported that the subcommittee plans to consider an update to the bicycle master plan. He also presented the MRGT TAP application ranking as summarized in Item 11f.

**c. Public Transit Committee, Tom Irwin**

In addition to discussion items summarized in Items 6b and 12, Tom Irwin noted that the subcommittee is planning to invite the public to attend its January 20 meeting with CAT at the Smile Building. Also being considered is an option to have CAT present a status update to City Council twice yearly.

**d. Traffic Operations Committee, Rob Mack**

Rob Mack reported that TOC did not meet in November.

**11. Staff Updates**

**a. Downtown Complete Streets Improvement Project - TIGER 2012 (CIP460)**

Rob Mack reported that utility work was recently completed and that construction activity had been ended for the season. Work will resume next spring on the section on N. Main Street between Centre Street and Pleasant Street.

**b. US Route 3 North Improvements (CIP 35)**

Rob Mack reported that construction activity was virtually complete in the village area and that work along the southern part of the work area near Lilac Street was nearing completion. Councilor Todd added that a formal ribbon cutting event had been held at Boudreau Square on November 15, 2014.

**c. Sewalls Falls Bridge Replacement (CIP 22)**

Rob Mack reported that the bridge would be formally closed to all traffic on December 1, 2014. Bridge construction was anticipated to begin next year.

**d. Loudon Road Corridor Improvements (CIP 19)**

Rob Mack reported that the NHDOT approved the city's engineering design study and that the city's design team has begun work on the preliminary design and environmental study.

**e. I-93 Bow-Concord Study (NHDOT)**

Rob Mack reported that the regional transportation model is still being developed by the NHDOT's consultant in coordination with CNHRPC. It was noted that Steve Henninger, former Assistant City Planner, was working part time at CNHRPC to assist in this modeling effort.

**f. TAP application for funding for the Merrimack River Greenway Trail (MRGT)**

Craig Tufts noted that CHNRPC's Technical Advisory Committee ranked the MRGT project as the number one project of five applications received in this region. CNHRPC's comparative summary of the five applications was discussed with TPAC members. Other towns' applications were for sidewalk and multi-use path projects in: Henniker, Warner, Bradford and Pembroke. CHNRPC's ranking will be reflected in NHDOT's statewide consideration of TAP applications, with selection of awarded projects anticipated in January.

**12. Other Discussion Items**

None.

**13. Adjourn**

The meeting was adjourned at about 9:35 PM (Motion-Todd; Second-Maldonado; Unanimous).

Upcoming Meeting Dates:   Dec. 18, 2014  
                                      Jan. 22, 2015  
                                      Feb. 26, 2015

New Concord Public Library  
Trustee Meeting

December 1, 2014

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TJA

Present: Lisa Sands, Jeremy Clemans, Mary Beth Robinson, Elizabeth Mulholland, Chris Casko, Inez McDermott and Library Director Todd Fabian.

The meeting was called to order at 7:06 p.m.

The minutes of the November 3, 2014 meeting were approved.

Library Director's Report

- An amendment to the rules regarding e-cigarettes was discussed; the rule will prohibit use of e-cigarettes inside the library. The Board approved this amendment to the rules.
- Wireless printing has been enabled for the Chromebooks.
- The library received 10,000 Legos to use in the Lego Club, which the Club got to try out at the November meeting.
- The library has a giving tree, where patrons can donate an amount to help patrons pay off fines which have been keeping them from being able to use the library's services.
- Changes which have been proposed in regards to library cards and circulation are likely to go into effect in 2015.

CPL Foundation Update:

- The Foundation's fundraiser is ongoing.
- The Yates Award will be presented in May 2015.
- The Foundation has a new board member.

New Business:

- The possibility of moving Trustee meetings to the Shakespeare Room was raised.

Old Business:

- Director Fabian continues to work toward seeing if a library presence will fit the space that may be available to it at Dame School. Meetings are happening regularly. In the first quarter of 2015, concrete decisions about the entire space are expected to be made.
- A planning committee discussed having the 75th Birthday and City's 250th celebration events during National Library Week in April.

The next meeting is January 5, 2015. A Motion to adjourn was made at 8:03 p.m.

Respectfully submitted  
Elizabeth Mulholland, Secretary



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## Engineering Services Division

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# Traffic Operations Committee

## Meeting Minutes – December 16, 2014

**Attendees:** Rob Mack, PE, PTOE, Engineering Services  
Jim Major, General Services  
Greg Taylor, Concord Police Department  
Eric Crane Concord Police Department  
Rick Wollert, Concord Fire Department  
Dick Lemieux, TPAC Chair

### A. Regular Discussion Items

- 1) Overview of city-wide crash data, including prior-month crash summary and discussion of select crash locations, circumstances and potential action.

**DISCUSSION / ACTIONS:** Crash data for October 2014 was reviewed. There were 98 reportable crashes in October 2014. This compares with 102 and 127 reportable crashes in October 2013 and 2012, respectively. 26 crashes resulted in total of 38 people injured. There were no fatalities.

There were four October crashes involving pedestrians: two pedestrians (workers) conducting traffic control on the northbound side of the Village Street work zone and being struck by a northbound vehicle that fled the scene but was later located (injuries, driver at fault and facing multiple charges, reflective clothing worn); a pedestrian aged 59 years crossing S. State Street in the crosswalk at the Pleasant Street intersection on the WALK indication and being struck by a driver aged 81 turning left from Pleasant Street westbound (injury, driver at fault); a pedestrian aged 86 pushing a shopping cart in the Walmart parking lot and being struck by a driver aged 56 backing out of a parking space (injury, driver at fault); and a pedestrian aged 56 years jump-starting a vehicle in the Concord Hospital parking lot and being pinned by the vehicle when the person in the driver seat mishandled the clutch causing the vehicle to roll forward (person in vehicle unfamiliar with using a manual transmission).

There was one October crash involving a bicyclist: a bicyclist aged 39 years traveling northbound on N. Main Street in the middle right-turn-only lane approaching the I-393 intersection, bearing left onto Bouton Street from that same lane and being struck by a vehicle bearing left onto Bouton Street from the left-turn lane (injury, bicyclist at fault, helmet not worn).

Crash data for November 2014 was also reviewed. There were 97 reportable crashes in November 2014. This compares with 88 and 98 reportable crashes in November 2013 and 2012, respectively. 19 crashes resulted in total of 25 people injured. There were no fatalities.

There were two November crashes involving pedestrians: a pedestrian aged 53 years crossing N. State Street in the mid-block crosswalk north of McGuire Street and being struck by a northbound vehicle (injury, driver at fault); and a pedestrian aged 34 years crossing Broadway in the crosswalk at Allison Street and being struck by a vehicle traveling northbound on Broadway (injury, driver at fault, poor lighting and dark clothing listed as contributing factors).

There was one November crash involving a bicyclist: a bicyclist aged 26 years traveling westbound (wrong-way) on the Loudon Road sidewalk, crossing the I-93 northbound off ramp against the signal indication and being struck by a vehicle turning right from the off ramp (minor injury, bicyclist at fault, helmet not worn).

**2) City Council meeting update.**

DISCUSSION / ACTIONS: At its November 8, 2014 meeting, City Council accepted an Engineering Services report recommending select signal hardware upgrades at the Pleasant/Warren/Fruit intersection.

**3) Transportation Policy Advisory Committee (TPAC) update.**

DISCUSSION / ACTIONS: At its November 20, 2014 meeting, TPAC approved an update to the city's Comprehensive Transportation Policy, prepared a report to City Council recommending consideration of enhanced non-motorized vehicle access between the downtown and the Horseshoe Pond area, and discussed the planned CAT purchase of new buses.

## **B. On-going Discussion and Action Items.**

- 1) None.

## **C. New Discussion and Action Items**

**1) Proposed update to the city's Comprehensive Transportation Policy.**

DISCUSSION / ACTIONS: TOC members reviewed a copy of TPAC's proposed update to the city's 2010 Comprehensive Transportation Policy. Rob Mack provided a brief overview of the updated document which will be submitted to City Council in January for a February public hearing.

## **D. Open Discussion Items**

**1) Staff response to miscellaneous inquiries (refer to correspondence in agenda packet).**

DISCUSSION / ACTIONS: None.

**2) Other Discussion Items.**

DISCUSSION / ACTIONS: Rob Mack noted a recommendation from the November 17, 2014 Parking Committee meeting to consider installing a short white pavement marking to better-identify the corner radius where one turns right from Summer Street eastbound to High Street. At issue is traffic speed around the corner and poor identity of where the sidewalk ends and the street begins. TOC members concurred that reconstruction of the corner including curbing and tip-down would be an appropriate improvement that could be considered in conjunction with the next street repaving. As an interim improvement, Rob Mack provided General Services with a sketch of a potential painted white line to better indicate the corner radius.



Members discussed winter sidewalk maintenance along Loudon Road, with attention to some localized issues where businesses plow snow back onto the sidewalk area. General Services will remain cognizant of the issue and will contact individual property owners as appropriate.

It was noted that guardrail along Elm Street was recently damaged due to an off-the-road crash near Horse Hill Road. General Services will look into the damaged section and check in with the police department to identify the driver responsible for the damage.

Respectfully submitted,



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Robert J. Mack, PE, PTOE, Traffic Engineer  
Chair, Traffic Operations Committee

***The next Traffic Operations Committee meeting will be held on  
Tuesday, January 20, 2015 @ 12:00 PM in the 2<sup>ND</sup> Floor Conference Room.***



**DRAFT MINUTES**

Fiscal Policy Advisory Committee  
December 18, 2014 / 4:30-6:00 PM  
Second Floor Conference Room

**In Attendance:** Chairman – Allen Bennett; Mayor Bouley; City Councilors – Candace CW Bouchard, Mark Coen, Jan McClure; City Staff – Tom Aspell, City Manager; Brian LeBrun, Deputy City Manager-Finance; Katie Graff, Assistant Finance Director; Bob McManus, OMB Director; Rebekah Dougherty, Budget Analyst; Kathryn Temchack, Director of Real Estate Assessments; Jennifer Johnston, Human Resources Director; Chip Chesley, Director of General Services; Guests – Scott McIntire, Melanson Heath & Company, PC; and Margaret Duprey, Melanson Heath & Company, PC.

**Excused:** City Councilors – Amanda Grady Sexton, Fred Keach and Dan St. Hilaire.

- 1) **Approval of October 16, 2014 Meeting Minutes:** Chairman Bennett called the meeting to order at 4:32 PM and requested a motion to approve the minutes of the October 16, 2014 meeting. Councilor Bouchard moved to accept the minutes, seconded by Councilor Coen. The minutes were unanimously approved.
- 2) **FY14 Audit Results Presentation by Melanson Heath & Co., PC** – Deputy City Manager LeBrun introduced Scott McIntire from Melanson Heath and Co. to present the FY 2014 Consolidated Annual Financial Report (CAFR). Mr. McIntire introduced his associate, Margaret Duprey, and discussed the audit report specifically mentioning the following items:
  - a. **Audit** – The actual audit went very well and there were no significant problems or audit entries. The audit was completed one month earlier than last year.
  - b. **Opinion** – This audit provides a clean opinion and is in accordance with Generally Accepted Auditing Standards.
  - c. **OREB** – This is the only significant actuarial estimate in the FY14 CAFR.
  - d. **The CAFR reports the City's finances in two ways, short term and long term perspectives.**
  - e. **Fund Balance** – Mr. McIntire stated that, as of June 30, 2014, the City's unassigned fund balance was 19.3% of expenses, a very strong level.
  - f. **Operating loss** – Mr. McIntire identified that City General Fund revenues fell short of expenses and was a direct net result of the following: the use of \$1 million of assigned fund balance to transfer funds to overlay; an additional transfer to overlay at year end for \$1.1 million; and a partial offset by a one-time receipt of \$1.5 million from the Concord Regional Co-op as distribution of reserves.
  - g. **GASB 68** – For the end of Fiscal Year 2015, the City will be required to report on Concord's portion of the NHRS unfunded retirement liability. They are currently working with the AICPA to develop standards for reporting of state retirement system unfunded liabilities so that communities like Concord can continue to receive clean audit opinions.

- h. Management letter – Mr. McIntire discussed the large number of abatements that the City has been dealing with and the need for a regular update to management from the Assessing Department. Assessing will report to management on the status of abatement cases at the end of each quarter. He also discussed the cash receipting issues and how the City will be responding to them during FY15 through departmental training by the Collection's Office and periodic monitoring by the Accounting Office.

The committee discussed the reporting of abatements status on a quarterly basis. Mayor Bouley asked if this was an item that really needed to be in the management letter. City Manager Aspell asked Director Temchack when the Superior Court updated her on the status of appeals filed with the court. She responded that this was the first year that she had received an update from them and that it was received in the middle of September. Deputy City Manager LeBrun commented that the report status was always changing based on settlements and resolutions to cases, and that the status report from the Assessing Department would include all cases filed in previous years that are still pending, not just the most recent tax year.

Councilor McClure requested clarification on the comment in the management letter regarding prior year issues. Mr. McIntire responded that some City departments had issues regarding cash receipting and that the comment was made to address the ongoing concern. He also indicated that Concord, like most other communities, can improve cash receipting practices.

Deputy City Manager LeBrun complimented all City employees for their help with the audit, especially Assistant Finance Director Katie Graff and her staff, for doing a very thorough job on the audit preparation. As an added note, LeBrun acknowledged that, due to the good work of the Accounting Office and everyone involved, the audit was completed one month earlier than in previous years and the auditor's meeting with FPAC this year was held in December instead of January or February.

- 3) **Revisions to City supplement policy for Worker's Compensation and Disability –** Human Resources Director Jennifer Johnston made a presentation and distributed a draft report on reducing the City's supplemental contribution to employees that are out of work due to worker's comp injuries or disability. As discussed, City Administration is looking at all avenues for ways to cut expenses and this report provides one opportunity.

The committee requested the following additional information before considering the proposal again:

- 1) A five year trend on the cost of the supplemental;
- 2) More justification for the indirect costs;
- 3) What other communities are providing; and
- 4) What private companies are providing.

No action was taken by FPAC on this report.

4) **Paving Plan Presentation** – City Manager Aspell presented the financial portion of the paving plan, as requested by City Council during the FY15 budget deliberations. The presentation showed road improvements and paving funding since 2003, with the peak funding in 2005, and the lowest point in 2009. There has been a gradual increase in road improvements since 2009, peaking in 2014, and paving only increasing slightly to the current \$1.3m annual funding level. The new plan calls for:

- a. Using increased Highway Block Grant funding from the gas tax increase for paving; approximately \$100,000 annually.
- b. Increasing the contribution to the highway reserve from the water and sewer funds to pre-2009 levels.
- c. Increasing the tax rate by one half percent each year, from Fiscal Year 2017 through 2023, with a total of 4% of the tax rate each year to be dedicated for paving.
- d. A catch-up bond of \$4 million in the 2016/17 Fiscal Years.
- e. Funding paving programs at approximately \$2.6 million (annual average) through Fiscal Year 2023.

The above items would provide for \$23 million total in paving through Fiscal Year 2023.

The following questions and responses were made:

- a) What are the major arteries that still need to be completed?
  - a. Final section of Langley Parkway North
  - b. Storrs Street North to Commercial Street
  - c. Storrs Street South to Gulf Street
- b) How many neighborhood roads would be repaved or fully rebuilt?
  - a. More roads would need to be rebuilt than repaved.
- c) City Manager Aspell will provide a more detailed plan at the February out-year discussion with the City Council.

5) **Non-public RSA91-A:2.I (a) – No non-public session.**

6) **Adjournment** – A motion was made by Councilor Coen to adjourn, seconded by Councilor Bouchard, and a unanimous vote brought the meeting to an end at 6:10 PM.

Respectfully submitted,

Brian LeBrun  
Deputy City Manager – Finance





# CITY OF CONCORD

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## MEMO

Date: November 14, 2014

To: Honorable Mayor and Members of the City Council

From: Brian LeBrun, Deputy City Manager, Finance and Kathryn H. Temchack,  
Director of Real Estate Assessments

RE: 2014 Tax Rates and Property Assessments

The Department of Revenue Administration confirmed the final 2014 property tax rates. As a result of an overall decrease in assessed valuation of (.78%) and the Fiscal Year 2015 adopted budget, the City only portion of the tax rate increased by thirty-four cents. The Assessing and Tax Collection Departments are reconciling the assessment and tax billing files, and the final tax bills are anticipated to be mailed on or about November 28th. Printouts listing the new assessments as of April 1, 2014 are available for public inspection at the Assessing Department, the Concord Library and the Penacook Library and on the City's website. The assessments may be found at [www.concordnh.gov](http://www.concordnh.gov) or [www.visionappraisal.com](http://www.visionappraisal.com); Click on Assessing and then click on Assessing Online Data Bases. If you have any questions, please give one of us a call.

Based upon the confirmed 2014 City portion of the tax rate and the market value decrease in assessed valuation of (.54%), (final taxable value less real growth which reflects only the market change) a property assessed at \$250,000 last year would theoretically decrease in value to \$248,650 for this year. Additionally, the increase in the approved DRA tax rate over the estimated tax rate calculated on the approved Fiscal Year 2015 budget, is a direct result of the decrease in overall valuation and a decrease in real growth, net of abatements, of (\$29,581,205). The following is an example of an "on average" property.

The tax bill on that property would change by:

Tax Year 2013 \$250,000 City Portion \$9.04 rate = \$2,260.00

FY15 Budget \$250,000 City Portion \$9.31 rate = \$2,327.50 an increase of \$67.50 or 2.99%

Tax Year 2014 \$248,650 City Portion \$9.38 rate = \$2,332.34 an increase of \$72.34 or 3.20%

Concord total tax rate including County and School

Tax Year 2013 \$250,000 Rate \$25.58 = \$6,395.00

Tax Year 2014 \$248,650 Rate \$26.81 = \$6,666.31 an increase of \$271.31 or 4.24%

Merrimack Valley total tax rate including County and School

Tax Year 2013 \$250,000 Rate \$29.34 = \$7,335.00

Tax Year 2014 \$248,650 Rate \$32.39 = \$8,053.77 an increase of \$718.77 or 9.80%

### **Tax Rates**

The chart below shows the dollar and percentage changes in both the Concord and Penacook tax rates.

## **CITY OF CONCORD, NH 2014 REAL ESTATE TAX RATE INFORMATION**

	<u>DIFFERENCE</u> <u>INCREASE/ (DECREASE)</u>			
<b>CONCORD:</b>	<u>2013</u>	<u>2014</u>	\$	%
City of Concord	9.04	9.38	0.34	3.76%
Merrimack County	2.99	3.23	0.24	8.03%
Concord School District	11.14	11.60	0.46	4.13%
State Education Rate	<u>2.41</u>	<u>2.60</u>	<u>0.19</u>	7.88%
<b>City of Concord Total Tax Rate</b>	<b>25.58</b>	<b>26.81</b>	<b>1.23</b>	<b>4.81%</b>
Combined Concord School	13.55	14.20	0.65	4.80%
 <b>PENACOOK:</b>				
City of Concord	9.04	9.38	0.34	3.76%
Merrimack County	2.99	3.23	0.24	8.03%
Merrimack Valley School District	14.93	17.29	2.36	15.81%
State Education Rate	<u>2.38</u>	<u>2.49</u>	<u>0.11</u>	4.62%
<b>Town of Penacook Total Tax Rate</b>	<b>29.34</b>	<b>32.39</b>	<b>3.05</b>	<b>10.40%</b>
Combined Merrimack Valley	17.31	19.78	2.47	14.27%

**Note for Tax Year 2014:** The Penacook tax rate increase of \$3.05 or 10.40% is due to two factors associated with calculating the Merrimack Valley School District rate:

- 1) The Penacook only valuation for tax calculation purposes decreased by \$10.5 million or 2.8% to \$362,380,954.
- 2) The Merrimack Valley Tax effort increased by \$699,042 or 12.56%.





University of  
New Hampshire

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Technology Transfer Center

Kingsbury Hall #W220  
33 Academic Way  
Durham, NH 03824

V: 603.862.2826 / 800-423-0060 (NH only)

F: 603.862.0620

TTY: 7.7.7 (Relay NH)

www.tz.unh.edu

December 8, 2014

City Council  
City of Concord  
41 Green Street  
Concord, NH 3301



Re: Roads Scholar Program

Dear Sirs and Madams:

It is our pleasure to inform you that Chad Jaquith has achieved the status of **Senior Roads Scholar**. The T<sup>2</sup> Center has created the Roads Scholar Program to recognize various achievement levels in our educational program for people who work in public works.

Senior Roads Scholar is the **third achievement level** of the four levels in the Roads Scholar Program. It is distinguished from the other levels by requiring the completion of 75 contact hours, including the requirements for Roads Scholar Two, which are: 25 hours in technical areas, 5 hours in supervision, 5 hours in environmental, and 5 hours in safety. The additional 35 hours required for this level are at the learner's discretion. The typical training session yields five hours of contact, therefore an individual must typically attend **fifteen one-day workshops** to reach the level Chad has completed.

On behalf of the Technology Transfer Center, I am pleased to notify you of the extra effort and commitment that Chad has demonstrated in order to achieve this status. He deserves to be congratulated for his persistence and drive to maintain a leading edge in the field of local road maintenance and construction.

Sincerely,

Amy Begnoche  
LTAP Director

/acb

cc: Chad Jaquith

*The UNH Technology Transfer Center is sponsored by the Federal Highway Administration and the New Hampshire Department of Transportation. One of the missions of the Technology Transfer Center is to provide educational support for the people who build and maintain the nation's infrastructure.*



University of  
New Hampshire

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December 8, 2014

City Council  
City of Concord  
41 Green Street  
Concord, NH 3301



Re: Roads Scholar Program

Dear Sirs and Madams:

It is our pleasure to inform you that Glenn Vallee has achieved the status of **Roads Scholar One**. The T<sup>2</sup> Center has created the Roads Scholar Program to recognize various achievement levels in our educational program for people who work in public works.

Roads Scholar One is the **first achievement level** of the four levels in the Roads Scholar Program. It is distinguished from the other levels by requiring the completion of 25 contact hours, at the learner's discretion. The typical training session yields five hours of contact, therefore an individual must typically attend **five one-day workshops** to reach the level Glenn has completed.

On behalf of the Technology Transfer Center, I am pleased to notify you of the extra effort and commitment that Glenn has demonstrated in order to achieve this status. He deserves to be congratulated for his persistence and drive to maintain a leading edge in the field of local road maintenance and construction.

Sincerely,

Amy Begnoche  
LTAP Director

/acb

cc: Glenn Vallee

*The UNH Technology Transfer Center is sponsored by the Federal Highway Administration and the New Hampshire Department of Transportation. One of the missions of the Technology Transfer Center is to provide educational support for the people who build and maintain the nation's infrastructure.*

**Bonenfant, Janice**

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**From:** colinvo=vanostern.com@mail.salsalabs.net on behalf of Colin Van Ostern  
<colinvo@vanostern.com>  
**Sent:** Monday, December 29, 2014 5:04 PM  
**To:** \* City Clerk  
**Subject:** EC Report: Fairpoint contract

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Friends,

It's been an honor to represent you these past two years, and I was grateful to be re-elected to a second term, beginning next week!

The final Governor & Council meeting of the 2013-2014 term was held on Dec 23, and the big news was our delay of a \$13 million, 5-year contract with Fairpoint (for phone & data services at various state offices & agencies).

During the recent dispute between Fairpoint and its workers the past two months, I have heard too many stories of constituents going weeks without phone & internet services – in Stoddard, Canterbury, Boscawen, Gilmanton, and other towns – to approve this contract without some good answers first from Fairpoint about their current service levels and their plans for getting back to normal operations.

I was glad the state agency that negotiated this contract agreed to my request to withdraw the contract from last week's meeting, and pleased that Governor Hassan helped ensure additional time to get answers to these questions. I expect we'll continue to discuss the potential contract(s) in the new year.

The Council did vote to approve 63 items, including:

**IN CENTRAL NH:** Homeless shelter operation support through the Friend's program and the Salvation Army's McKenna House.

**IN MONADNOCK & WESTERN NH:** Replacement of the water system at the Well Hill co-op; extension of deadline for completing conservation easements on the California Brook Natural Area Project through April of 2016; homeless shelter operations support through Southwestern Community Services; eight miles of pavement rehab on NH-12 between Charlestown & Claremont; extension of a deadline for the Frankestown Land Trust; rapid response services for families at risk of immediate homelessness; and purchase of emergency operations equipment for the town Lempster.

**IN STRAFFORD CO:** Lease renewal with the City of Dover for offices for state Juvenile Probation & Parole officers; homeless shelter operations support; and approval for private residential waterfront work on Great Bay.

**STATEWIDE ISSUES:** Routine amendment of actuarial rates for state Medicaid and Health Protection Plan population; energy efficiency grant for state buildings; property acquisition for adequate replacement of the state Marine Patrol HQ in Gilford; and two-year renewal of health insurance plan administration for state employees and retirees, saving ~\$3 MM on a \$20mm/year contract.

**APPOINTMENTS:** Confirmed this week were Mike Vlacich and Joe Marone to the University System Board of Trustees, David Gelinis to the Lottery Commission, Rachel Whitaker to the Site Evaluation Committee, Nick

Soggu to the Pre-Engineering Technology Advisory Council, and Dick Anagnost to the Business Finance Authority, and several others (full list below).

Additional detail on all these items is below, as well as a link to full contracts and documentation for each.

The 2015-2016 Executive Council will be sworn in with Governor Hassan on Wednesday, January 8 in Concord. Traditionally there is a brief Council meeting with a few timely/critical items only, followed by a full meeting on Wed, January 14. If you have any questions, please don't hesitate to let me know via email at [cvanostern@nh.gov](mailto:cvanostern@nh.gov) or by calling me at (603) 290-5848.

Happy New Year,

Colin

Executive Councilor, District 2

### FULL 12/23 AGENDA

(or follow the links below for documentation of each item)

## FULL INFORMATION

### 1. DETAIL: CENTRAL NH

#15 Authorized to amend **sole source** contracts with the vendors as detailed in letter dated November 7, 2014, (originally approved by G&C on 3-26-14, item #28 & on 4-9-14, item #43), to provide homeless shelter operations activities to assist homeless individuals through the Emergency Solutions Grant program, by increasing the price by \$174,588.50 from \$349,177 to \$523,765.50, and by extending the completion date from December 31, 2014 to June 30, 2015. **60.95% Federal, 39.05% General Funds.**

### 2. DETAIL: MONADNOCK REGION

#C. Authorized to amend a grant agreement with the Town of Alstead, NH (originally approved by G&C on 9-4-13, item #7, in the amount of \$258,000), to allow for completion of the replacement of the water system at the Well Hill Cooperative, by extending the completion date to December 31, 2015 from December 31, 2014. No Additional Funding. **100% Federal Funds.**

#E. Authorized to amend a grant with Monadnock Conservancy, (originally approved by G&C on 7-10-13, item #20, in the amount of \$20,000), for the California Brook Natural Area Project, by extending the completion date from April 30, 2015 to April 30, 2016. No Additional Funding. **100% Other Funds – Soil Conservation.**

#15 Authorized to amend **sole source** contracts with the vendors as detailed in letter dated November 7, 2014, (originally approved by G&C on 3-26-14, item #28 & on 4-9-14, item #43), to provide homeless shelter operations activities to assist homeless individuals through the Emergency Solutions Grant program, by increasing the price by \$174,588.50 from \$349,177 to \$523,765.50, and by extending the completion date from December 31, 2014 to June 30, 2015. **60.95% Federal, 39.05% General Funds.**

#19 Authorized the Bureau of Construction to enter into a contract with Pike Industries Inc., Belmont, NH, for 8 miles of pavement rehabilitation on NH 12 between Charlestown and Claremont and the Green Mountain Railroad crossing near the intersection of Bridge Street in Walpole, on the basis of a low bid of \$1,594,211.75. (2) Further Authorized a contingency in the amount of \$159,421.18 for payment of latent conditions, which may appear during the construction of the project. Effective upon G&C approval through August 28, 2015. **100% Federal Funds.**

#1 Authorized to amend a grant agreement with the Francestown Land Trust Inc., Francestown, NH (originally approved by G&C on 11-6-13, item #92), to provide an Aquatic Resource Mitigation Fund grant, by extending the end date to December 30, 2015 from December 30, 2014. No Additional Funding. **100% Aquatic Resource Mitigation Funds.**

#12 Authorized to enter into **sole source** agreements with the vendors as detailed in letter dated November 13, 2014, to provide Rapid Rehousing services to individuals and families at immediate risk of homelessness, and to facilitate the movement of homeless individuals and families to permanent housing and maximum self-sufficiency through the Federal Continuum of Care program in an amount not to exceed \$190,518. Effective January 1, 2015 through December 31, 2015. **100% Federal Funds.**

#47 Authorized the Division of Homeland Security and Emergency Management to enter into a grant agreement with the Town of Lempster, in the amount of \$34,032 for the purchase and installation of a generator, audio-video system, weather station, and other equipment and supplies for the community's Emergency Operations Center. Effective upon G&C approval through September 30, 2015. **100% Federal Funds.**

### **3. DETAIL: STRAFFORD COUNTY**

#6A Authorized to enter into a **retroactive** renewal lease with the City of Dover, NH, for office space for the Department's Juvenile Probation and Parole Officers, in the amount of \$116,867.48. Effective October 1, 2014 through September 30, 2019. **40% Federal, 60% General Funds.**

#15 Authorized to amend **sole source** contracts with the vendors as detailed in letter dated November 7, 2014, (originally approved by G&C on 3-26-14, item #28 & on 4-9-14, item #43), to provide homeless shelter operations activities to assist homeless individuals through the Emergency Solutions Grant program, by increasing the price by \$174,588.50 from \$349,177 to \$523,765.50, and by extending the completion date from December 31, 2014 to June 30, 2015. **60.95% Federal, 39.05% General Funds.**

#42 Authorized Nancy M. Bulkley's request to perform work on Great Bay in Durham.

### **4. STATEWIDE PROJECTS AND POLICIES**

#11 Authorized to amend existing individual agreements with the health plans as detailed in letter dated December 8, 2014 (originally approved by G&C on 5-9-12, item #54A), to adjust rates to reflect the actuarially certified rate structure for both the current Medicaid population and the new Health Protection Program population, which decreases the SFY 2015 price by \$99,543,000 from \$752,543,000 to \$653,000,000. Effective

January 1, 2015 or upon G&C approval, whichever is later, through the original end date of June 30, 2015.  
**100% Federal Funds.**

**#24** Authorized to enter into a memorandum of agreement with the Department of Administrative Services, Concord, NH, to support energy efficiency in state buildings, in the amount of \$20,000. Effective December 23, 2014 through June 30, 2015. **100% Federal Funds (State Energy Program).**

**#50** Authorized the Division of State Police, Bureau of Marine Patrol, to purchase the property, consisting of land, buildings, and fixtures, Gilford, NH from Lakeside Realty LLC, Glendale Marine LTD, in the amount of \$1,345,000 for the construction of a new Marine Patrol headquarters to maximize operations. Effective upon G&C approval through December 31, 2014. **73% Capital, 27% Revolving (both Navigational Safety) Funds.** (2) Further Authorized the Division of State Police, Bureau of Marine Patrol, to pay associated closing costs related to the purchase of the property above, in an amount not to exceed \$3,000 to Olde Patriot Title Company, bringing the total amount to \$1,348,000. Effective upon G&C approval through December 31, 2014. **100% Revolving (Navigational Safety) Funds**

**#63** Authorized the Risk Management Unit to amend an existing contract with Anthem Health Plans of NH Inc., d/b/a Anthem Blue Cross and Blue Shield, Manchester, NH (originally approved by G&C on 12-5-12, item #18C), for the administration of the medical benefit provided to state employees and retirees, in the approximate amount of \$406,100, decreasing the total amount of the contract from \$20,526,000 to an amount not to exceed \$20,119,900. Effective upon G&C approval through December 31, 2015. (2) Further Authorized the option to extend the existing contract with Anthem, for the administration of the medical benefit provided to state employees and retirees, in an amount not to exceed \$13,250,000, increasing the total from \$20,119,900 to \$33,369,900. **32% General, 18% Federal, 3% Enterprise, 12% Highway, 34% Other, 1% Turnpike Funds.**

#### **Confirmed by the Council:**

##### **Appellate Board**

Thomas P. Mullins, Peterborough, NH

##### **Athletic Trainers Governing Board**

Andrew S. York, Mont Vernon, NH

##### **Business Finance Authority**

Dick Anagnost, Bedford, NH

##### **Board of Home Inspectors**

Joseph M. Griffin, Goffstown, NH

##### **Commission for Human Rights**

Sarah L. Browning, Manchester, NH

**Lakes Management Advisory Committee**

Mary D. Truell, Meredith, NH

**Lottery Commission**

David Gelinas, Manchester, NH

**Manufactured Housing Installation Standards Board**

James L. Baird, Claremont, NH

**Midwifery Council**

Sherry A. Stevens, Meredith, NH

**Ports and Harbors Advisory Council**

Donald J. Coker, Strafford, NH\*

**Pre-Engineering Technology Advisory Council**

Nick Soggu, Bedford, NH

**Respiratory Care Practitioners Governing Board**

Sarah L. Stone, Alstead, NH\*

**Rivers Management Advisory Committee**

Kenneth D. Kimball, Jackson, NH

**Site Evaluation Committee**

Rachel E.D. Whitaker, Dummer, NH

**University System of New Hampshire Board of Trustees**

Joseph G. Morone, Portsmouth, NH

Michael A. Vlacich, Concord, NH\*

**Water Well Board**

Kelly M. Dobrowolski, Kingston, NH

Steven Garside, Henniker, NH\*

**Water Council**

Deborah L. Hinds, Boscawen, NH\*

**Fish and Game Commission**

Todd Baldwin, Thornton, NH

Barry J. Carr, Milton, NH

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